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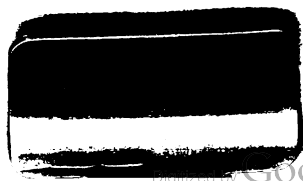
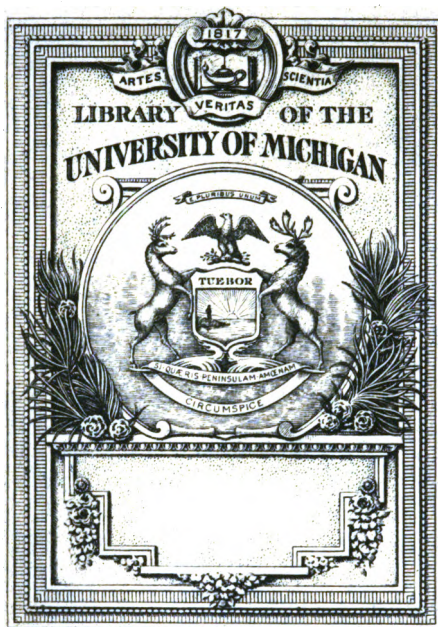
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ANNUAL REPORT

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OF THE

AUDITOR OF STATE,

TO THE



GOVERNOR OF THE STATE OF OHIO:

FOR THE YEAR 1861.

COLUMBUS:

RICHARD NEVINS, STATE PRINTER.

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REPORT OF THE AUDITOR OF STATE.

COLUMBUS, OHIO, December 27, 1861.

TO HIS EXCELLENCY THE GOVERNOR OF THE STATE OF OHIO:

In compliance with the requirements of the Constitution and Laws of the State, I have the honor to submit a report of the condition of the Finances of the State, and an abstract of the receipts and disbursements of the several funds for the fiscal year ending with the 15th day of November, 1861.

A detailed statement of the several items of receipts and disbursements for the same period, will be submitted in a separate report, at as early a day as the same can be prepared.

The balance remaining in the Treasury at the close of the fiscal year 1860, amounted to \$66,209 15, distributed among the several funds as follows, viz :

General Revenue	\$4,568 82
Sinking Fund	15,278 52
Common School Fund	37,763 55
School Library Fund	3,824 07
Canal Fund	4,749 08
National Road Fund	6 07
Three Per Cent. Fund	19 04

\$66,209 15

There was received into the Treasury during the year just closed, including the balance on hand at the close of the previous year, \$5,423,206 33, and the disbursements by the Treasurer amounted to \$5,294,029 90, leaving a balance in the Treasury of \$129,176 43, November 15, 1861.

The following statement exhibits in a condensed form, the gross amount of the revenues of the State, with the chief sources whence they were derived, and also the disbursements from the several funds, respectively :

RECEIPTS.

Balance in the Treasury, November 15, 1860	\$66,209 15
General Revenues—From Taxes	\$685,029 16
From Canals	143,767 13
From other sources	113,940 18
	942,736 47
Military Fund—From Loans	1,212,134 45
From United States	345,000 00
From other sources	1,110 53
	1,558,244 98

Sinking Fund—From Taxes	\$1,493,613 07	
From School Lands	84,276 47	
From other sources	48,103 38	
		<hr/>
		\$1,625,992 92
Common School Fund—From Taxes		1,204 839 83
School Library Fund—From Taxes (delinquent) ..		1,690 57
National Road Fund—From Tolls		21,492 41
Bank Redemption Fund—From sale of stock		2,000 00
		<hr/>
Total receipts		\$5,423,206 33

DISBURSEMENTS.

From General Revenue—Proper	\$727,776 78	
From General Revenue—Canals	208,129 77	
From Military Fund	1,496,025 51	
From Sinking Fund	1,630,340 12	
From Sinking Fund—Rail Road Coupons— with- drawn	1,290 00	
From Common School Fund	1,205,107 20	
From School Library Fund	5,083 82	
From National Road Fund	19,524 45	
From Bank Redemption Fund	752 25	
		<hr/>
		5,294,029 90

Balance in the Treasury, November 15, 1861

\$129,176 43

The above balance is distributed among the several funds as follows :

General Revenue	\$16,147 82
Military Fund	62,219 47
Sinking Fund	9,641 32
Common School Fund	37,496 18
School Library Fund	430 82
National Road Fund	1,974 03
Three Per Cent. Fund	19 04
Bank Redemption Fund	1,247 75
	<hr/>
	\$129,176 43

A separate statement of each fund will be found in a subsequent part of this report, from which a knowledge of the particular sources of revenue and the objects of expenditure will be obtained.

REVENUES OF 1862.

Estimate of Receipts and Expenditures for the year 1862.

GENERAL REVENUE

RECEIPTS.

Balance in the Treasury, November 15, 1861	\$16,147 82	
From Taxes	1,200,000 00	
From Banks	17,500 00	
From Ohio Penitentiary	90,000 00	
From the Public Works	26,000 00	
From miscellaneous sources	10,000 00	
		<hr/>
		\$1,359 647 82

MILITARY FUND.

Balance in the Treasury, Nov. 15, 1861.....	\$62,219 47
---	-------------

SINKING FUND.

Balance in the Treasury, Nov. 15, 1861.....	\$9,641 32	
From Taxes.....	1,200,000 00	
From School Lands.....	65,000 00	
From Counties, surplus revenue.....	5,000 00	
From Railroads and Turnpikes, dividends.....	25,000 00	
From Interest on Railroad Bonds.....	3,360 00	
		\$1,308,001 32

WAR LOAN FUND.

From Taxes.....	\$300,000 00
-----------------	--------------

COMMON SCHOOL FUND.

Balance in the Treasury, Nov. 15, 1861.....	\$37,496 18	
From Taxes.....	1,200,000 00	
		\$1,237,496 18

SCHOOL LIBRARY FUND.

Balance in the Treasury, Nov. 15, 1861.....	\$430 82
---	----------

NATIONAL ROAD FUND.

Balance in the Treasury, Nov. 15, 1861.....	\$1,974 03	
From Tolls.....	21,000 00	
		\$22,974 03

THREE PER CENT. FUND.

Balance in the Treasury, Nov. 15, 1861.....	\$19 04	
Total receipts, as estimated.....		\$4,290,788 68

DISBURSEMENTS.**GENERAL REVENUE.**

For Executive officers, Legislature, Judiciary, Pen- itentiary, Benevolent Institutions and other ordin- ary expenses.....	\$667,800 00	
State House and grounds.....	20,000 00	
Public Works.....	100,000 00	
Outstanding warrants, Nov. 15, 1861.....	26,880 00	
		\$814,680 00

MILITARY FUND.

Supposed.....	\$62,219 47
---------------	-------------

SINKING FUND AND WAR LOAN FUND.

For Interest on Public Debt.....	\$885,450 00	
For Interest on Trust Funds.....	168,362 59	
Expenses, Exchange, &c.....	15,000 00	
Outstanding warrants, Nov. 15, 1861.....	334 49	
Principal of Public Debt.....	525,000 00	
		\$1,594,147 08

COMMON SCHOOL FUND.

For Support of Schools \$1,220,000 00

SCHOOL LIBRARY FUND.

For Purchase of Books \$365 85
 For Warrants outstanding, Nov. 15, 1861 64 97
 \$430 82

NATIONAL ROAD FUND.

Superintendence and Repairs \$22,000 00

Total estimated Disbursements \$3,713,477 37

The foregoing estimates of receipts and disbursements for the year 1862, are to be regarded as approximations only. No estimate is made of receipts into the military fund, nor of expenditures for military purposes beyond the balance in the Treasury, for the reason that such expenditures being made in behalf of the Federal Government, their amount must depend upon the action of that Government, and upon measures not yet developed.

The following summary of the receipts and disbursements, during the past year, give a general view of the sources of revenue, and of the objects of expenditure :

GENERAL REVENUE FUND.

Statement of Receipts and Disbursements of Revenue Fund, for the fiscal year ending November 15th, 1861.

RECEIPTS.

Cash balance in Treasury, November 15, 1860.....	\$4,568 82
Taxes collected on Grand Duplicate of 1860, including delinquencies of 1859.....	\$685,029 16
Peddlers' licenses.....	1,017 74
Auction duties.....	553 08
Show licenses and escheats	1,607 39
	<hr/>
	688,207 37
Collected of Banks in lieu of taxes.....	28 673 88
Earnings and other sources of Ohio Penitentiary.....	72,246 16
Over-work of Ohio Penitentiary convicts, deposited with State....	3,962 09
From W. A. Platt, sale of State House materials.....	2,042 79
" U. S. for sustaining prisoners in Hamilton county jail.....	156 40
" Dan. Beckel, on old deposit account, collected by Att'y Gen'l	3,131 05
" W. H. Gibson, interest on S. M. & N. R. R. bonds	441 00
" A. C. Voris, over-draft on account of mileage as member of Legislature	8 00
" H. L. Dickey, over-draft on account of per diem as member of Legislature.....	100 00
	<hr/>
Total amount applicable to disbursement during the fiscal year ending November 15, 1861.....	\$803,538 16

DISBURSEMENTS.

Amount paid for Judiciary-----	\$95,475 00
“ Legislature -----	91,562 00
“ State officers-----	14,137 69
“ Transportation and prosecution of convicts O. P.-----	33,697 64
“ General expenses, rep’rs, &c. O.P	68,941 24
“ Enlargement of building-----	28,060 36
“ To officers, Directors and guards..	32,682 01
“ State House-----	11,506 15
“ Expenses and salaries of Benevo- lent Institutions-----	209,248 37
“ Printing-----	16,349 66
“ Binding-----	13,548 30
“ Stationery-----	26,017 81
“ Fuel and heating apparatus, State Capital-----	5,327 78
“ Gas consumed in State House---	3,568 03
“ Mileage of county Treasurers---	3,631 56
“ Expenses, fees of counsel, and costs in B’k tax and canal cases	6,127 59
“ Contingent exp’s of State officers--	12,440 97
“ To clerks in State offices-----	19,174 56
“ Expenses Presidential election---	1,621 69
“ Revised Statutes of Ohio-----	7,000 00
“ To Jno. W. Allen, for services se- curing grants of lands to Ohio---	25,000 00
“ Other items of State expenses---	29,533 37
<hr/>	
Total amount of Auditor’s warrants-----	\$754,651 78
Add outstanding warrants, Nov. 15, 1860-----	5 00
<hr/>	
Total-----	754,656 78
Deduct outstanding warrants, Nov. 15, 1861-----	26,880 00
<hr/>	
Leaving amount of warrants redeemed at Treasury	727,776 78
Add amount transferred to Canal Fund-----	59,613 56
<hr/>	
Total Disbursements-----	\$787,390 34
<hr/>	
Cash balance in the Treasury, November 15, 1861-----	\$16,147 82
<hr/>	

CANAL FUND.

Statement of Receipts and Disbursements of the Canal Fund, for the fiscal year ending November 15th, 1861.

RECEIPTS.

Canal Tolls, Fines and Water Rents paid into the State Treasury, viz :

Ohio Canal	\$40,793 22
Miami and Erie Canal	66,288 18
Muskingum Improvement	9,170 84
Hocking Canal	7,591 67
Walhonding Canal	633 84
Western Reserve and Maumee Road	3,365 30
Proceeds of sales of lands	1,251 04
Proceeds of property sold to Lessees of Public Works	4,635 54
First installment of Rent of Public Works	10,037 50
Total receipts from Canals, &c.	143,767 13
Amount received from General Revenue	59,613 56
	<hr/>
	\$203,380 69
Balance in the Treasury, Nov. 15, 1860	4,749 08
	<hr/>
	<u>\$208,129 77</u>

DISBURSEMENTS.

Payment of checks of Board of Public Works, viz :

Salaries of Collectors	\$5,831 94
Superintendence and Repairs, Division No. 3	263 43
Payment of Engineers' certificates for work on Muskingum Improvement	8,574 27
Payment of checks of John B. Gregory, for deferred payments	2,000 00
Payment to cancel contract on Lewistown Reservoir	22,945 95
Payment of damages to lands	173 70
Special superintendence, attorneys' fees and incidentals	526 62
Damages to lands on border of Mercer County Reservoir	300 00
Building Sandy and Beaver Aqueduct	7,000 00
Awards of damages	275 00
Ferriage to canal teams at Portsmouth	300 00

Completion of contract with James Purdy.....	\$2,000 00	
Superintendence and repairs, Western Reserve and Maumee Road	2,064 26	
Sup. and repairs, Walhonding Canal.....	189 85	
“ Northern Division Ohio Canal..	19,580 37	
“ Southern “ “ ..	19,086 09	
“ N. Div. Ohio Canal, Wal. Canal and W. R. and M. Road.....	2,045 81	
“ S. Div. Ohio Canal, Hocking Canal and Muskingum Improvement..	8,344 37	
“ Hocking Canal.....	3,953 97	
“ Muskingum Improvement	10,374 81	
“ Miami and Erie Canal.....	62,097 23	
Purchase and condemnation of lands in Lewistown Reservoir.....	43 00	
Salaries of Members of Board of Public Works..	4,750 00	
Salary of Secretary of Board of Public Works..	944 42	
Contingent expenses of Board of Public Works..	1,598 80	
Salaries of Resident Engineers.....	5,000 00	
Payment of checks issued by A. L. Backus prior to Feb. 15, 1861.....	14,763 97	
Claim of William Reid	86 00	
“ Paul Edwards.....	124 47	
“ Samuel Doyle.....	2,761 44	
		\$207,979 77
Draft No. 734 outstanding Nov. 15, 1860, paid in 1861.....		150 00
		<u>\$208,129 77</u>

SINKING FUND.

Receipts and Disbursements for the fiscal year ending Nov. 15, 1861.

RECEIPTS.

Balance in the Treasury, Nov. 15, 1860.....	\$15,278 52	
Less coupons M. R. & L. E. R. R. Co. returned, unpaid	1,290 00	
		\$13,988 52
Taxes collected on county duplicates.....		1,493,613 07
From sales of Section 16		74,853 81
“ “ “ 29		5,539 16
Surplus Revenue, principal and interest		14,052 01
Interest returned on Union Bonds issued		64 53
Sale of lands.....		1,229 58
Principal and interest on Virginia Military School Lands.....		3,883 50
Dividends and interest on R. R. and Turnpike stocks and bonds..		32,757 26
Total receipts		<u>\$1,639,981 44</u>

DISBURSEMENTS.

Interest on Foreign Debt*.....	\$858,642 35
" Irreducible Debt.....	162 913 86
" Domestic Debt.....	15,256 59
Principal Temporary Loan.....	350,000 00
Expenses of New York Office.....	3,893 69
" Home Office.....	1,387 19
" Engraving, etc.....	2,480 95
Traveling expenses of Fund Commissioners.....	1,175 00
Contingent expenses of Fund Commissioners.....	301 00
Expenses of Union Loan.....	1,749 48
Foreign Debt Redeemed.....	215,000 00
Interest on Union Loan.....	17,874 00

\$1,630,674 61

Deduct outstanding warrants Nos. 345 and 346... 334 49

\$1,630,340 12

Cash remaining in the Treasury, November 15, 1861..... 9,641 32

COMMON SCHOOL FUND.

Statement of Receipts and Disbursements of the Common School Fund, during the fiscal year ending Nov. 15, 1861.

RECEIPTS.

Balance in the Treasury, Nov. 15, 1860.....	\$37,763 55
Taxes collected on county duplicates.....	1,204,839 83
	<hr/>
	\$1,242,603 38

DISBURSEMENTS.

Amount paid to county Treasurers.....	1,205,107 20
	<hr/>
Balance in the Treasury, Nov. 15, 1861.....	\$37,496 18

DISTRICT SCHOOL LIBRARY FUND.

RECEIPTS.

Balance in the Treasury, Nov. 15, 1860.....	\$3,824 07
Taxes collected on county duplicates.....	1,690 57
	<hr/>
	\$5,514 64

DISBURSEMENTS.

Warrants redeemed at the Treasury.....	\$5,083 82
Cash balance in the Treasury, Nov. 15, 1861.....	430 82
Auditor's warrants outstanding.....	64 97
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Amount subject to draft.....	\$365 85

* \$27,000 of this sum was paid to the American Exchange Bank, to re-imburse money borrowed in July, 1860, to meet the interest then due.

MILITARY FUND.

Statement of Receipts and Disbursements of the Military Fund, for the fiscal year ending Nov. 15, 1861.

RECEIPTS.

From Commissioners of the Sinking Fund.....	\$1,212,134 45
“ The United States.....	345,000 00
“ Sales of sabre, and subsistence stores.....	1,110 53
	<hr/> \$1,558,244 98

DISBURSEMENTS.

From Governor's Contingent Fund.....	\$21,298 10
For support of Federal Government *	599,926 71
For State Militia.....	659,184 65
For Arms and Equipments.....	207,536 48
For fixed ammunition, shot, etc.....	17,079 57
	<hr/> \$1,496,025 51
Balance in the Treasury, Nov. 15, 1861.....	<hr/> \$62,219 47

NATIONAL ROAD FUND.

RECEIPTS.

Balance in the Treasury, Nov. 15, 1860.....	\$6 07
Tolls paid into the Treasury during the year.....	21,492 41
	<hr/> \$21,498 48

DISBURSEMENTS.

For Superintendence and Repairs.....	19,524 45
Balance in the Treasury, Nov. 15, 1861.....	<hr/> \$1,974 03

The valuations of property on the duplicate of 1860, upon which the taxes, collected during 1861, were levied, were as follows :

Real estate not in towns and cities	\$492,593 587
Real estate in towns and cities.....	147,300,724
Chattel property.....	248,408,290
Total valuation.....	<hr/> \$888,302,601

The taxes levied upon this valuation, were as follows :

For General Revenue Fund.....	\$709,326 04
For Sinking Fund.....	1,551,575 11
For State Common School Fund.....	1,242,811 78
Total for State Purposes	<hr/> \$ 3,503,712 93

* \$100,000 of this sum was advanced to a Government Quartermaster, and regarded as a loan ; and being refunded by the Government, was credited back to the appropriation, and drawn against for military expenses on behalf of the United States.

The following were levied by Local Authorities for Local Purposes, viz :

For County Purposes.....	\$1,309,137	46
“ Bridge “	437,538	40
“ Poor “	260,607	20
“ Building “	228,444	13
“ Road “	394,424	77
“ Rail Road Debts of Counties, &c.	538,869	50
“ Township Purposes	349,360	86
“ School and School House Purposes.....	1,487,247	43
“ Other Special Purposes.....	349,236	33
“ City, Town, and Borough Purposes.....	1,506,083	86
	6,860,949	94
Total taxes of 1860	\$10,364,662	87
Add former Delinquencies and Forfeitures.....	453,013	46
Total taxes, Delinquencies and Forfeitures	\$10,817,676	33

The valuations of property on the duplicate of 1861, upon which the taxes to be realized during the current year are levied, are as follows :

Real estate not in towns and cities	\$494,064,639	00
Real estate in towns and cities.....	149,818,913	00
Chattel property.....	248,966,532	00
Total valuation in 1861.....	\$892,850,084	00

The taxes levied upon this valuation are as follows :

For General Revenue Fund	\$1,247,699	93
“ Sinking Fund	1,247,699	94
“ War Debt Fund.....	311,924	98
“ State Common School Fund.....	1,249,054	43
Total for State Purposes.....	\$4,056,379	28

The following have been levied by Local Authorities for Local Purposes, viz :

For County Purposes.....	\$1,326,140	43
“ Bridge “	324,490	49
“ Poor “	342,225	10
“ Building “	261,087	30
“ Road “	430,253	85
“ Rail Road Debts of Counties, &c.	538,175	85
“ Township Purposes.....	323,286	58
“ School and School House Purposes.....	1,373,862	68
“ Other Special Purposes.....	535,028	45
“ City, Town, and Borough Purposes.....	1,560,197	88
	\$7,014,748	61
Total taxes of 1861.....	\$11,071,127	89
Add former Delinquencies and Forfeitures.....	585,686	03
Total taxes of 1861, including Delinquencies.....	\$11,656,813	92

The amount of taxes levied in 1860 for General Revenue, Sinking Fund, and Common School Fund, was-----	\$3,503,712 93
The amount collected, including collections of former delinquencies, was -----	3,383,482 06
Showing the delinquencies and costs of collection to have been---	\$120,230 87
Or a fraction less than three and a half per centum on the amount levied.	
The levy for General Revenue, Sinking Fund, War Loan Fund, and Common School Fund, on the duplicate of 1861, being-----	4,056,379 28
And allowing for delinquencies and cost of collection $3\frac{1}{2}$ per cent.	141.973 27
Leaves the amount to be realized from these levies, in 1862-----	\$3,914,406 01

GENERAL REVENUE.

The estimated receipts of General Revenue for the year 1862, amount to \$1,-359,647 82, and the expenditures from the same fund, to \$814,680 00, leaving an unexpended balance of \$544,967 82, Nov. 15, 1862. The sum of \$814,-680 00, is deemed sufficient for all the expenses of the State Government, including the Legislature, Judiciary, Benevolent Institutions, Penitentiary, Public Works, and other general objects of expenditure, and for outstanding liabilities, but excluding expenses for military purposes. Whatever disposition the General Assembly may make of this surplus, it seems to me unwise, in the present condition of the country, to appropriate it to any new object of expense. It may be necessary to employ this balance, temporarily, for military purposes, in advance of a return by the Federal Government of moneys expended in the service of the United States, or temporarily to meet any deficiency that may exist next June, in the prompt collection of the direct tax levied by Congress, and in the end, it may be advantageously used in payment of the Public Debt. The act of Congress, levying a direct tax, requires that States assuming its collection and payment, shall pay it into the Treasury of the United States by the last of June, to entitle such States to the deduction of fifteen per centum, allowed by the act. Under the laws of Ohio, not now to be changed so as to effect any practical good, taxes are due the 20th of June. This leaves but ten days in which to collect a million and a half of dollars from the counties of the State, and transmit the same to the Treasury of the United States.

To reserve, therefore, this surplus of general revenue to be used temporarily in payment of the National tax, would be, simply, an act of ordinary prudence. After having served this temporary purpose, its appropriation to the redemption of the "Union Loan" is recommended.

The estimate of the sum required to pay the outstanding liabilities of the Public Works for superintendence and repairs, for lands condemned in the Lewis-town and Mercer County Reservoirs, and for damages, together with the salaries of the Members of the Board and their Engineers, and for office and contingent expenses, is \$100,000. These claims being once paid, it is hoped and believed that, after the current year, the rents to be paid by the lessees, will be sufficient to meet the annual expenses of the Board.

While it is apparent, that the levy of one mill and four-tenths, for general revenue purposes, need not be continued in 1862, it is equally apparent that a return to the low rates levied prior to 1861, will not be prudent in the present critical state of the country, and it seems to me unwise to fix it at a less rate than one mill ; and I recommend the passage of an act establishing that rate for the future, until it shall appear prudent to change it.

The revenues of 1861 were raised upon estimates for an economical administration of the State Government in a time of peace, and were sufficient under the state of affairs existing at the time these estimates were made ; but the necessarily prolonged session of the General Assembly in 1861, consequent upon the breaking out of the rebellion against the Government of the United States, and the Union of the States, and the increased expenses, unavoidably attending and growing out of such prolonged session, swelled the charges upon the general revenue to an amount exceeding that fund, without taking into the account expenditures for military purposes.

MILITARY FUND.

To meet military expenses, the Commissioners of the Sinking Fund were authorized to borrow money, and did borrow and pay into the State Treasury \$1,212,134 45, which, with \$345,000, refunded by the United States, and some small sums in addition, constituted the "Military Fund," which was drawn against for military purposes, exclusively.

By the first section of the "Act to provide for the defense of the State, and for the support of the Federal Government against rebellion," passed April 18, 1861, the General Assembly appropriated \$450,000, "for the purchase of arms and equipments for the militia of the State ;" by the second section, "the further sum of \$500,000, to be expended under the authority and direction of the Governor, for carrying into effect any requisition of the President of the United States, to protect the Federal Government," and by the third section, "placed under the control of the Governor, as an extraordinary contingent fund, the further sum of \$50,000, to meet the emergencies arising out of the present condition of the country."

To provide money to pay these appropriations, the Commissioners of the Sinking Fund were authorized to borrow on the faith and credit of the State, "such sum and sums of money, not exceeding in the aggregate \$750,000, as might be ascertained by the Auditor of State, and from time to time certified to them to be necessary to meet the aforesaid expenditures."

In the first section of the Act of April 26, 1861, "To provide more effectually for the defense of the State against invasion," the Governor was authorized, "in case of invasion of the State, or danger thereof, to take measures to call into active service such numbers of the militia of the State, as in his opinion might be necessary to defend the State, and repel such invasion." The second section of the act, as amended May 8, 1861, authorized the Governor to accept, muster and keep in the active service of the State, for an indefinite period of time, ten regi-

ments of volunteer militia. To pay the expenses under the first and second sections, the sum of \$2,000,000, was appropriated, and "to provide money to meet the appropriations," the Commissioners of the Sinking Fund were authorized "to borrow on the faith and credit of the State, such sum and sums of money, not exceeding in the aggregate \$2,000,000, as might be ascertained by the Auditor of State, and by him from time to time certified to them to be necessary to meet the aforesaid expenditures."

The Auditor of State, May 18, 1861, certified to the Commissioners of the Sinking Fund "that the full amount of the loan, viz: \$750,000, authorized by the act" of April 18th, would "be required to meet the expenditures authorized by that act," and also, June 1, 1861, certified to the Commissioners that the sum of \$2,000,000, which they were authorized to borrow, would be necessary to meet the expenditures authorized by the Act of April 26th. Under the last named act, the Governor had accepted the services of nine regiments of infantry and several companies of artillery and cavalry, and had addressed a communication to the Auditor of State, requesting that the funds necessary to pay the expenses of the force thus called, and that might be called into service, be provided.

During the month of July, the Governor made arrangements with the War Department at Washington, whereby the troops mustered into the State service, were, in conformity to authority given in the Act of April 26th, transferred to the United States, as of the date at which they had been accepted by the State. By this arrangement, the State was relieved from their payment, which the United States assumed, as also, further expenses for their subsistence and transportation.

The Act of Congress, approved July 27, 1861, directed the Secretary of the Treasury "to pay to the Governor of any State, or to his duly authorized agents, the costs, charges, and expenses, properly incurred by such State, for enrolling, subsisting, clothing, supplying, arming, equipping, paying and transporting its troops, employed in aiding to suppress the present insurrection against the United States, to be settled upon proper vouchers, to be filed and passed upon by the proper accounting officers of the Treasury." On the 6th day of August, a general statement of "the costs, charges, and expenses incurred by" the State, was presented at the Treasury Department at Washington, and assurance was received that about \$900,000 of the amount contained in it, would be paid to the Governor upon that statement, and that further re-payment would be made as accounts and vouchers justifying it, should be presented and allowed.

The State being thus relieved from the payment of the troops, and from a large portion of the cost of their supplies and transportation, and the United States having agreed to refund \$900,000 of the expenses already incurred by the State, the Commissioners of the Sinking Fund believed, that, with such additional sums as might be obtained in Ohio, by private negotiation, at par, sufficient funds had been provided to meet all claims against the State, authorized by law, and therefore declined making further loans, after the sum heretofore stated had been obtained; and, in this respect the action of the Commissioners is proven to have

been correct. All claims against the State for military expenses, contracted within the limits of the appropriations, and properly presented in this Department, have been paid.

It is a well known fact that debts in the name of the State for military purposes, largely in excess of the appropriations for such purposes, have been contracted by officers of the State, in enrolling, mustering, subsisting, clothing, arming, equipping, and transporting United States troops raised in Ohio; and when the proper appropriation was exhausted, the Auditor believed that duty required of him to refuse drawing warrants on the Treasury for their payment.

Three questions were presented for the consideration of the Auditor, to each of which it was claimed that an affirmative answer should be given. These were:

First. Whether the appropriation contained in the Act of April 26th, and the moneys raised under that act, could be used in payment of expenses incurred under the second section of the Act of April 18th?

Second. Whether moneys refunded by the United States, could be paid into the State Treasury and drawn out again on Auditor's warrants, for purposes named in the second section of the Act of April 18th, notwithstanding the amount appropriated in that section had already been drawn and expended?

Third. Whether it was not the duty of the Auditor, in the present condition of the country, to draw on the Treasury in payment of military expenses, in excess of the appropriations and without authority of law, notwithstanding the constitutional prohibition?

First. Although disposed to give a liberal construction to the acts of the General Assembly, and to the extent of his own authority, so as to meet the views of other officers of the State Government, and carry out what seemed to them to be of great advantage to the public service, yet, the Auditor felt constrained to answer each of these propositions in the negative.

The second section of the Act of April 18th, appropriated \$500,000 "for carrying into effect any requisition of the President of the United States to protect the Federal Government;" whereas, the Act of April 26th, appropriated money to pay the cost of militia called out to defend the State, "in case of invasion or danger thereof," and the cost of ten regiments to be mustered into the service of the State. The purpose of the one appropriation was, "to protect the Federal Government;" of the other, to defend the State against invasion. Beside the clear distinction of purpose in the two acts, it is evident the General Assembly did not intend to authorize the borrowing of more than \$750,000, to be used in aid of the United States. The Constitution, Sec. 1. Article VIII, limits the power of the State to contract debts, to cases of "casual deficits or failures in revenues, or to meet expenses not otherwise provided for, but the aggregate of such debts, direct and contingent, whether contracted by one or more acts of the General Assembly, or at different periods of time, shall never exceed seven hundred and fifty thousand dollars." Section 2, of the same article, provides that "in addition to the above limited power, the State may contract debts to repel invasion, suppress insurrection, defend the State in war, or to redeem the present outstanding indebted-

edness of the State." Considering, then, the purpose of the Act of April 18th, to be "the protection of the Federal Government," and the money appropriated, and borrowed under authority of the same, as provided for that purpose; and considering the Act of April 26th, as providing for the defense of the State, and the money borrowed under its authority, as applicable to that purpose only, these appropriations and these loans are consistent with the powers granted in the Constitution; but if by construction, the appropriation made and the loan authorized by the Act of April 26th, are for the same purpose as that provided for in that of April 18th, then the act is in conflict with the provisions of the Constitution, and ineffectual for any such purpose. No construction of a statute, that makes its provisions conflict with the Constitution is admissible, where such statute may be otherwise interpreted.

The war then begun and still in progress, was and is a war by the United States for the preservation of the Federal Government and the Federal Union, and is not a war of the separate States. These, or rather their Governors, are merely agents of the Federal Government, through which it sought to collect, and to a certain extent organize its armies, the cost of which properly fell upon the United States, but might be assumed by the States, which assumption being voluntary, its extent must be determined by the legislature, and goes no farther than is plainly declared by that body.

Second. "No money shall be drawn from the Treasury, except in pursuance of a specific appropriation made by law," is a provision of the Constitution of the State. The second section of the Act of April 18th, appropriated a specific sum of money for a specific purpose. The General Assembly did not authorize the expenditure of a larger sum; and the warrants drawn by the Auditor upon the appropriation, must be within the amount limited by it. It could not change the case, that the money had been refunded to the State by the United States on account of expenditures by the former for the latter. Willing, however, to yield this opinion to that of gentlemen of greater experience and ability, I submitted the question to Mr. Ewing and Col. Swayne, who, after careful investigation and reflection, held: That "the section under consideration authorizes the expenditure of five hundred thousand dollars for specific purposes. It does not authorize the expenditure of double that sum. To justify such additional expenditure a further act of the legislature will be necessary."

Third. The third question is, whether it was not the duty of the Auditor of State, in the present condition of the country to draw on the Treasury for payment of military expenses, in excess of appropriations, and without authority of law, notwithstanding the Constitutional prohibition?

It is not necessary to determine whether an exigency might not arise in which public officers would be excused for acting in contravention of the laws they had been chosen to execute. Such an exigency could exist, if at all, only, where in times of great public peril, the act to be done, is imperatively necessary to the safety of the State, and the powers of the legislature are not competent to pro-

vide a remedy, or, where great and irreparable calamity would come upon the State through the delay necessary to bring the legislature into session.

That it is competent for the General Assembly to appropriate the money refunded by the United States for the purposes named, seems to be quite clear, and is not disputed. The money belongs to the State, and like any other money in the Treasury belonging to general revenue, can be appropriated as well for the service of the United States, as for any other purpose not prohibited ; but it is fitting, that if the moneys of the State are to be used, especially for other than State purposes, their use should first be authorized by that branch of the Government which is alone entrusted with the power to make appropriations. In the present instance no great injury could have come from the delay necessary to call the General Assembly together.

To allow the expenditure of public moneys without the restraints of law, under any pretext whatever, creates a dangerous precedent ; and more especially is this the case where the absolute appointment of a large number of military officers, and the unrestrained use of public moneys are in the hands of a single person. The objection is not weakened by the fact that the expenditure is made, as in the case now under consideration, for honest purposes and from patriotic motives.

The admission that the public moneys may be used by the officers of State, without authority of law, is in itself dangerous ; it weakens official integrity, destroys the safeguards that experience has thrown around the Treasury, renders ineffectual constitutional limitation and distribution of power, encourages the finding of pretexts for evading legal restraints, and finally results in making all law bend to the will of the officer, or in totally subverting it.

The act of Congress directing the Secretary of the Treasury to refund to the Governors of States, or their agents, money expended by such States, for the military service of the United States, directs the payment to be made to an officer not authorized by this State to receive it, nor under any official responsibility for its payment into the State Treasury. I recommend the adoption of appropriate measures, directing and authorizing the proper officers of the State to prepare and present at the Treasury Department at Washington, the necessary accounts and vouchers of such expenditures ; to receive from the Secretary of the Treasury the money thus directed to be refunded to this State, and to pay the same into the State Treasury.

NATIONAL TAX.

By the act of Congress "To provide increased revenues from Imports, to pay interest on the Public Debt, and for other purposes," approved August 5, 1861, a direct tax of twenty million dollars, is annually laid upon the United States, and one million five hundred and sixty-seven thousand eighty-nine and one-third dollars thereof (\$1,567,089 $3\frac{1}{3}$) apportioned to Ohio as her quota. The 13th section of the act provides that this direct tax shall be assessed and laid on the value of all lands and lots of ground, with their improvements and dwelling houses,

which several articles subject to taxation, shall be enumerated and valued, by the respective assessors, at the rate each of them is worth in money, on the first day of April, 1862. Provided, however, that all property of whatever kind, coming within any of the foregoing descriptions, and belonging to the United States, or any State, or permanently or specially exempted from taxation by the laws of the State wherein the same may be situated, at the time of the passage of the act, together with such property belonging to any individual, who actually resides thereon, as shall be worth the sum of five hundred dollars, shall be exempted from the aforesaid enumeration and valuation, and from the direct tax aforesaid, and provided further: That in making such assessment, due regard shall be had to any valuation that may have been made under the authority of the State or Territory at any period nearest to said first day of April.

The act provides for the division of the State into assessment and collection districts; for the appointment and compensation of assessors and assistant assessors, boards of equalization, collectors and deputy collectors, in fact, for a full set of tax officers, and all the machinery for assessing and collecting taxes.

The 53d section provides "that any State" "may lawfully assume, assess, collect, and pay into the Treasury of the United States" its quota of the tax "in its own way and manner, by and through its own officers, assessors and collectors," "and any such State" "which shall give notice by the Governor, or other proper officer thereof, to the Secretary of the Treasury of the United States, on or before the second Tuesday of February, and in each succeeding year thereafter, of its intention to assume and pay, or to assess, collect and pay into the Treasury of the United States, the direct tax, shall be entitled, in lieu of the compensation, pay per diem and percentage allowed by the act to assessors, assistant assessors, and collectors of the United States, to a deduction of fifteen per centum on the quota of tax apportioned to such State: Provided, that the deduction shall be made to apply to such portions of the tax as shall have been actually paid into the Treasury of the United States on or before the last day of June, in the year to which the payment relates, and a deduction of ten per centum on such portion of the same as shall have been actually paid into the Treasury of the United States on or before the last day of September in the same year, the year commencing on the first day of April. If notice is given, as before stated, no tax officers are to be appointed by the Secretary of the Treasury, in any State giving the notice; and any State having a liquidated and determined claim against the United States, may pay its quota of the tax, or any portion thereof, by releasing an equal amount of such claim, and be entitled to the same abatement as if the tax were paid in money.

The subject of assuming, assessing, collecting and paying the quota of this tax apportioned to Ohio, will doubtless receive, as its importance demands the careful consideration of the General Assembly. The authority of Congress to lay this tax is unquestioned, and it is for the interest of the State that it should be collected in the cheapest and most prompt way, and with as little annoyance to the people as possible.

The tax, as laid by Congress, is charged upon real estate, only, whereas the State can place it upon all property subject to taxation for State or United States purposes, and thus distribute its burdens more equally upon the people of the State, than they would be if the tax were levied upon one species of property only. The value of property in Ohio, charged with this tax by the act of Congress, is about \$450,000,000, and the rate required to raise the quota of this State, is three and a half mills on the dollar, whereas, if the tax should be levied by the State on the grand duplicate of 1861, the rate will be about one mill and three-fourths on the dollar, with a sufficient margin for the cost of collection, and for delinquencies. By collecting the tax itself, the State will save from eight to ten per cent. of the gross amount, after making due allowance for delinquencies and cost of collection, and can make the collection, it seems to me, with more promptness than the United States can through a new and untried system, and by inexperienced officers. Even if the tax could not be collected with greater economy and promptness by the State authorities, it would be wise in the State to assume the responsibility, and thus save the people from the great annoyance necessarily occasioned by the appointment and transactions of a large number of Federal tax gatherers.

The tax for the year 1862, can be placed on the duplicate of 1861, and collected with the June installment of State taxes. It will be impossible to assess and collect it by the last of June, on a new valuation of personal property, and upon new structures, for 1862; and it will require prompt action by county Treasurers to collect the amount in time to enable the officers of State to pay it into the United States Treasury before July. To save to the State the advantage to be gained by prompt payment, and to provide against any failure of collections in time, it is recommended that any surplus or unexpended balance of general revenue, and also any moneys that may have been received from or be due by the United States to this State, be temporarily used, to be refunded when the tax shall have been collected; and that authority be conferred upon the State officers to this end. In another part of this report it is recommended that unexpended balances of these funds, be ultimately used in payment of the Public Debt, contracted for war purposes, first, and then to the State debt at large. The debt of the United States to the State arises out of expenditures by the latter for the former, of moneys borrowed, for which the State yet owes. I submit, therefore, whether instead of using this money to pay the Government tax, affording only temporary relief, it would not be more wise and just, and more for the credit of the State to appropriate it in payment of the debt of the State contracted for war purposes, and now represented by a claim against the United States.

In connection with this subject, I beg leave, also, to direct attention to that portion of the act of Congress laying an income tax on the people of the United States. The 49th section of the act provides that from and after the first day of January next, there shall be levied, collected and paid, upon the annual income of every person residing in the United States, whether such income is derived from any kind of property, or from any profession, trade, employment, or vocation, car-

ried on in the United States or elsewhere, or from any other source whatever, if such annual income exceeds the sum of eight hundred dollars, a tax of three per centum on the amount of such excess of such income above eight hundred dollars, provided that upon such portion of said income as shall be derived from interest upon treasury notes or other securities of the United States, there shall be levied, collected and paid, a tax of one and one-half per centum. Upon the income, rents or dividends accruing upon any property, securities or stocks owned in the United States by a citizen residing abroad, a tax of five per centum is laid, except that on the portion of such income as is derived from United States securities, the tax shall be one and one-half per centum. This tax is to be assessed upon the income for the year preceding the first day of January, and when assessed and made public, becomes a lien on the property or other sources of income. The amount of taxes, National, State, or local, assessed upon the property from which the income is derived, shall first be deducted in estimating the income.

The act of Congress does not authorize the collection of the income tax by the States, but provides for it by United States assessors and collectors.

There exists no data upon which a reliable approximation to the amount to be realized from this tax, in Ohio, can be made. The Secretary of the Treasury estimates the sum to be derived from it, throughout the United States, at ten million dollars; but it is certain this estimate is not made upon any known basis, and it is exceedingly doubtful whether more than one-half this sum, if so much, can be realized. But a small portion of the people of Ohio have incomes exceeding \$800, and in my judgment, the gross amount to be collected in the State will not exceed \$300,000, while the cost of assessing and collecting it, will amount to one-fourth or one-third of this sum. That the cost will be very large is evident in the fact that a full set of revenue officers will be necessary to collect this single item of tax. In addition to the small sum to be realized, the large cost of collection and the annoyance to the people by a new set of tax gatherers, the tax itself is objectionable in its inequality. In the judgment of the people of Ohio, founded upon long experience, the true basis of taxation is value.

It is a serious objection to the basis of taxation adopted by Congress, in each case, that it does not tax all values alike. It may not be seriously objectionable, that discrimination in favor of the holders of United States securities should be made; but it is objectionable that such discrimination should be made against the holders of State securities, many of which have been issued and sold for, and the proceeds used, in the service of the United States. Again, in some cases, property charged with the direct tax, will be subject to an additional one in the form of a per centage on the income derived from it.

The only action the General Assembly can take in relation to the income tax, is to advise its repeal by Congress. Such advice coming from the General Assembly of Ohio, would not be without weight.

In the event that Congress should repeal the income tax, it is probable the direct tax will be increased, and provision should be made for the collection of such increase, also.

Some correspondence has been had with the Secretary of the Treasury in relation to the repeal of the income tax, of which a copy will be found in the Appendix to this report.

TAX LAW.

The attention of the General Assembly is again called to the provisions of the 16th section of the tax law, for the valuation of railroad and other corporate property, and also to the law relative to delinquent school lands held upon lease, and delinquent lands sold by the State under graduation or improvement laws, where the title yet remains in the State.

The existing law requires certain officers of corporations, other than banking, "to list for taxation, verified by the oath or affirmation of the person so listing, all the personal property, which shall be held to include road-bed, water and wood stations, and such other realty as is necessary to the daily running operations of the road, moneys and credits of such company or corporation, within the State, at the actual value in money"; and provides for a distribution of values among the several townships, incorporated villages, cities and wards through which the road may pass. Each officer values and lists his road according to his own rules or opinions, and hence great inequality prevails in the amounts returned and listed by the several roads in the State, without adequate power in any public officer or board to correct it. A law providing for the appointment of appraisers of railroads for the State at large, for the equalization and correction of errors in their appraisements, and for the collection of the taxes of a delinquent company, by sequestration of the road, is recommended.

The law is also defective in relation to listing, by Insurance, Telegraph, and Express companies, and needs amendment.

PUBLIC WORKS.

In compliance with the provisions of the "act to provide for leasing the Public Works of the State," passed May 8th, 1861, and after due advertisement, as required by the act, these works, "consisting of the Miami and Erie Canal, Ohio Canal, Walhonding Canal, Hocking Canal," so much of the "Sandy and Beaver Canal" as is owned by the State, "Muskingum Improvement, and Western Reserve and Maumee Road, and all the side-cuts, feeders, reservoirs, lock-houses, collectors'-offices, weigh-locks, and leases of surplus water connected with the same or appertaining thereto, and owned by the State, for the purpose of being used in connection therewith, with the right to have additional surplus water," were, by the Governor, Auditor and Treasurer of State, at public auction, in the rotunda of the State House, in the city of Columbus, between the hours of ten o'clock A. M., and four o'clock P. M., of the 29th day of May 1861, offered for a term of ten years, to the person or persons, who, in consideration of the tolls, fines, water-rents and revenues to be derived therefrom, should bid to pay the highest annual rent therefor, to be paid in semi-annual payments in advance, in each year during the term of said lease; and were let, to Kent Jarvis, Joseph Cooper, Arnold Med-

bery, Thomas Brown, Thomas Moore and William J. Jackson, for the term aforesaid, at the annual rent of twenty thousand and seventy-five dollars. Three deposits of \$20,000 each, as required by law, were made by parties proposing to bid. Two bids only were made: one of \$20,050, and one of \$20,075, the latter by the parties above named, who, having executed the lease, and given the bond and security required by the act, came into possession of the Public Works of the State, as lessees thereof, for the term of ten years from the first day of June, 1861.

Should the lessees faithfully carry out the terms of the lease, the Public Works will, after the current year, cease to be a charge upon the people of the State during the term for which they have been leased.

The amount of revenue derived from these works during the past year, including rents, and the proceeds of property sold to the lessees, was \$143,767 13, and the disbursements during the same period were \$208,129 77, or \$64,362 64 more than the revenues received into the State Treasury.

The receipts of 1862 are estimated at \$26,000, being the annual rents from the lessees, a portion of the appraised value of property transferred to them, and water-rents accrued prior to June 1861. The disbursements during the same period are estimated at \$100,000, being chiefly for existing liabilities, for the salaries of the board and their engineers, and for office and contingent expenses.

PUBLIC DEBT.

In the last annual report from this office, the subject of paying that portion of the State debt, "payable at the pleasure of the State after the 31st day of December, 1860," then amounting to \$6,413,325 27, in connection with a plan for the payment of the whole debt, was considered. It is not proposed at this time, again to discuss or urge the adoption of that plan, but to recommend that some measure be adopted, whereby greater certainty may be given to the time of payment of the loan of 1860. The only way now seemingly practicable, is an increase in the levy for that purpose, or an exchange of new bonds having a fixed time of payment not more than ten to fifteen years from the 1st day of January, 1862, with the holders of that loan, and a levy sufficient to meet them at maturity. In connection with this, the domestic debt of 1863, \$275,385, and the 5 per cent. of 1865, \$1,025,000, should be considered, and provision made for their payment. To permit these loans to run beyond maturity, will seriously injure the credit and character of the State. It is true, the general law on the subject passed in 1860, would seem to make ample provision for new loans, to meet old ones maturing and unprovided for by the sinking fund, yet the embarrassments in the country, and the depression in the money market, that defeated the efforts of the Commissioners in 1860, to provide for the loan coming payable at the close of that year, still exist, and are likely to continue in greater force than at that time, so that if the policy of looking to new loans for means to redeem the old, is to be adopted or continued, provision should be made for accepting money at such sacrifice as the occasion may demand.

During the year past, there was redeemed of the loan of 1860, \$215,000, and the remaining portion of the temporary loan of 1858, due March 1, 1861, \$350,000, making the total payments of the principal of the debt, during the year, \$565,000.

Under authority of the acts of April 18th and 26th, 1861, the Commissioners of the Sinking Fund issued and sold at par, certificates of State debt to the amount of \$1,212,039 45, the proceeds of which were paid into the State Treasury to the credit of the Military Fund.

The amount of the funded debt of the State, outstanding, Nov.

15, 1860, was	\$14,250,233 89
Amount redeemed by Sinking Fund during 1861	565,000 00
	<hr/> \$13,685,233 89
Add loans for war purposes in 1861	1,212,039 45

Total debt, Nov. 15, 1863	\$14,897,273 34
Being an increase during the year, of	647,039 45
on the amount at Nov. 15, 1860.	

The act of April 18, 1861, laid a tax of seven twentieths of a mill for the payment of the principal and interest of the loan then authorized, which levy will produce in 1862, \$300,000. The expenses attending the Union Loans, and the November interest thereon, have been paid from the Sinking Fund, and the January interest on the same loans must be paid from the same fund. These expenditures should be restored to the Sinking Fund from the war levy, and thereafter, all payments of interest on the "Union Loan" should be made from this levy. These changes upon this levy for the year 1862, including the November interest and the expenses named, are estimated at \$97,000, which being deducted from the avails of the levy, will leave \$203,000 to be applied towards the payment of the principal, during the current year; and the amount of the Sinking Fund applicable to the payment of other loans during the year, will be \$322,000.

Statement of Issues and Redemptions of the State Debt.

	Amount issued.	Am't cancelled and redeemed.	Am't outstand- ing Nov. 15, '61.
Issued prior to January 1, 1845	\$17,395,482 50	\$10,528,927 45	\$6,866,555 05
do to Redeem Loan of 1850	4,141,468 48		4,141,468 48
do to Redeem Loan of 1856	2,400,000 00		2,400,000 00
do during 1858	700,000 00	700,000 00	
do during 1861—Foreign	379,866 00		379,866 00
Domestic Debt	949,377 13	672,166 77	277,210 36
Domestic, issued in 1861	832,173 45		832,173 45
Total	26,798,367 56	11,901,094 22	14,897,273 34

Total issues of stock		\$26,798,367 56
Amount of stock cancelled	\$349,858 76	
Amount redeemed by payment	5,009,766 98	
Amount redeemed by re-issues	6,541,468 48	
Amount outstanding, Nov. 15, 1861	14,897,273 34	
Total		26,798,367 56

Irreducible State Debt, constituted of School and Trust Funds.

Name of Fund.	Amount in State Treasury Nov. 15, 1860.	Amount of principal paid during the year ending Nov. 15, 1861.	Total amount of each fund paid in to Nov. 15, 1861.	Interest accrued on each fund during year ending Jan. 1, 1861.	Interest disbursed during the year ending Nov. 15, 1861.
Section 16, School Fund.	\$2,101,085 46	\$74,853 81	\$2,175,939 27	\$123,907 29	\$123,907 29
West. Reserve do ..	256,133 61	.....	256,133 61	15,368 02	* 15,375 03
Virginia Military do ..	157,058 75	1,547 14	158,605 89	9,377 02	+ 11,781 43
U. States do do ..	120,272 12	.....	120,272 12	7,216 32	7,216 32
Sec. 29, Ministerial Fund..	74,693 12	5,539 16	80,232 28	4,330 33	4,330 33
Moravian School Fund....	3,160 58	.....	3,160 58	189 63	189 63
Ohio University Fund.....	1,897 39	.....	1,897 39	113 84	113 84
Totals.....	2,714,301 03	81,940 11	2,796,241 14	160,502 45	162,913 86
Salt Fund.....	\$41,024 05				

* \$7,000 of this amount was omitted to be distributed the previous year.

† \$2,404 41 of this amount is "Rents" received during the year.

INTEREST ON SCHOOL AND TRUST FUNDS DUE JANUARY 1, 1862.

On acc't of section 16, School Fund.....	\$129,062 24
do do 29, Ministerial Fund.....	4,652 66
do Vir. Mil. School Fund—in't accrued, \$9,423 52; rents rec'd, \$2,336 36	11,759 88
do United States Military School Fund.....	7,216 32
do Western Reserve ".....	15,368 02
do Moravian ".....	189 63
do Ohio University (due January and July).....	113 84
Total.....	\$168,362 59

EXAMINATIONS OF THE TREASURY.

At the close of each month during the year, the Auditor, in conjunction with the Treasurer of State, examined and counted the funds in the Treasury, and compared the results with the accounts in the Auditor's, Treasurer's and Comptroller's offices, and uniformly found them to correspond therewith. A certificate of the balances of the several funds, and of the cash and securities of which the same consisted, was signed by the Treasurer and Auditor, and published at each examination, as required by law. Quarterly examinations of the Treasury were also regularly made by the Auditor and Comptroller, and the results reported to the Governor, in conformity to law.

Appended to this report will be found communications upon several subjects referred to in the preceding pages; the reports of Leonard Whitney and John A. Blair, Esqs., Resident Engineers on the National Road, and the usual tabular statements. To the statistics, required by law to be returned to the Auditor, there is now added, for the first time, a statement of the amount of butter and cheese made in the State during the year 1860, the number of bushels of potatoes raised,

and the number of bushels of coal mined ; and I recommend that these items be continued as part of the statistics collected by assessors.

In conclusion, I may say with entire confidence, that the finances of the State have not, for several years, been in as good a condition as they are at this time. At the beginning of the fiscal year, a considerable amount of claims, including balances on account of the Public Works, existed against the General Revenue Fund. These claims, excepting a portion of those appertaining to the Public Works, as also the current demands of the year, have been paid ; and all remaining claims can be paid by the first day of January, from the proceeds of taxes now being collected, without preventing or delaying the payment of current expenses. All claims for military expenses, to the amount authorized by law, and properly presented, have been paid. The Sinking Fund has been sufficient to meet the requirements of the Constitution ; taxes have been promptly paid ; so that, through the operations of our financial system, those appertaining to the Sinking Fund, due December 20th, have been received and transmitted to New York in time to pay the semi-annual interest due there the first day of January, and those payable June 20th, in time to pay the semi-annual interest due in New York the first day of July.

With appropriations adapted to an economical administration of the State government, and such disposition of surplus funds and moneys to be received from the United States, as is herein before recommended, all claims upon the State can be met, and such reduction of the principal of the public debt made as will be not only highly creditable to the State, but advantageous also, to the people.

I have the honor to be,

Very respectfully,

Your obedient servant,

B. W. TAYLER, *Auditor.*

APPENDIX.

OFFICE OF THE AUDITOR OF STATE, }
Columbus, O., May 18, 1861. }

To the Commissioners of the Sinking Fund :

I have ascertained, and do hereby certify, that the full amount of the loan—viz: \$750,000—authorized by the act to provide for the defense of the State and for the support of the Federal Government, passed April 18, 1861, will be required to meet the expenditures authorized by that act.

Very respectfully,

R. W. TAYLER, *Auditor.*

OFFICE OF THE AUDITOR OF STATE, }
Columbus, O., June 1st, 1861. }

To the Commissioners of the Sinking Fund of the State of Ohio :

The act to provide for the defense of the State, and for the support of the Federal Government against rebellion, passed April 18, 1861, appropriated the sum of \$450,000, for the purchase of arms and equipments for the militia of the State; \$500,000 to be expended under the direction and authority of the Governor, for carrying into effect any requisition of the President of the United States to protect the Federal Government; and \$50,000 as an extraordinary contingent fund under the control of the Governor, to meet the emergencies arising out of the present condition of the country.

For the purpose of raising money to meet these appropriations, the fourth section of the act authorized and empowered the Commissioners of the Sinking Fund to borrow, on the faith and credit of the State, such sum and sums of money, not exceeding in the aggregate seven hundred and fifty thousand dollars, as might be ascertained by the Auditor of State, and from time to time certified to them, to be necessary for that purpose.

I have heretofore ascertained and certified to you, that the full amount of the loan of \$750,000, as authorized by said act, would be required to meet the expenditures aforesaid.

The act to provide more effectually for the defense of the State against invasion, passed April 26, 1861, authorized the Governor, "in case of invasion of the State, or danger thereof, to take measures to call into active service such numbers of the militia of the State as, in his opinion, might be necessary to defend the State and repel such invasion." The act also authorized the Governor to accept and muster into the service of the State a portion of the State militia.

The appropriations contained in this act amount to two millions of dollars, to meet which the Commissioners of the Sinking Fund were authorized to borrow on the faith and credit of the State, such sum and sums of money, not exceeding in

the aggregate two millions of dollars, as might be ascertained by the Auditor of State, and by him, from time to time, certified to them to be necessary to meet the expenditures authorized.

The Constitution of the State, Sec. 1. Article VIII. limits the power of the State to contract debts to cases of "casual deficits or failures in revenues, or to meet expenses not otherwise provided for, but the aggregate of such debts, direct and contingent, whether contracted by one or more acts of the General Assembly, or at different periods of time, shall never exceed seven hundred and fifty thousand dollars."

Section two of the same article provides that "In addition to the above limited power, the State may contract debts to repel invasion, suppress insurrection, defend the State in war, or to redeem the present outstanding indebtedness of the State." The loan authorized by the Act of April 18, 1861, is clearly within the powers granted in the Constitution. That authorized by the Act of April 26, is one of graver character, not only in the amount, but in the circumstances which would bring it within the powers conferred in the Constitution upon the General Assembly, and the Commissioners. It is evident from the terms used by the General Assembly that, at the time of the passage of the act, they deemed the existing state of affairs such as to make it prudent, if not imperative, to provide for the defence of the State against invasion, and that some preparation should be made without delay, to meet and repel it. The legislature having authorized the Governor to call out the militia of the State "in case of invasion or danger thereof," it necessarily followed that the power to judge when such danger existed, was, in the absence of any direct action by the General Assembly, vested in him, and his decision must be regarded as conclusive. In addition to conferring authority upon the Governor to determine when the defence of the State would require the calling out of the militia, the General Assembly by authorizing, in the same act, the calling into active service, at once, of nine regiments of infantry and eight companies of cavalry and artillery, declared that at that time, and to that extent, measures for the defence of the State, should be adopted.

The following communication from the Governor, shows how he has judged and acted, under the authority given to him :

THE STATE OF OHIO, EXECUTIVE DEPARTMENT, }
Columbus, May 1, 1861. }

HON. R. W. TAYLER, *Auditor of State* :

SIR :—Information derived from various reliable sources, concerning the purposes of persons now in arms against the Government, in Virginia and other rebellious States, has satisfied me that Ohio is in danger of invasion, and that it is the duty of the Executive to prepare without delay to defend the State, and repel such invasion. I have, therefore, on mature reflection, taken measures to call into active service nine regiments of infantry and a proper proportion of artillery and cavalry, under the authority conferred upon me, by the act "To provide more effectually for the defence of the State against invasion," passed April 26, 1861, and request that the funds necessary to pay the expenses of the force thus called and that may be called into service, be provided.

Respectfully,

W. DENNISON, *Governor*.

The General Assembly and the Governor, having thus decided, that wisdom and prudence required that the militia of the State should be called into active service to prevent and repel invasion, and defend the State in war, all other officers of the State are concluded by the decision, and it is competent for the State, under the provisions of the Constitution, to contract debts, for the purposes named

in the Act of April 26th, to an amount limited only by the exigencies of the public service. It remains therefore, for me to advise you of the amount that will probably be required to meet the expenses that have been and that will be incurred in the enrolling, mustering, clothing, equipping, subsisting, transporting and paying the militia so called into service. A computation, based upon information derived from the Quarter Master-General's, Commissary General's and Paymaster General's offices, as also upon the ordinary cost of military operations in the United States, though not entirely accurate, yet approximates accuracy, and authorizes me to certify to you, which I now do, that the sum of \$2,000,000, which you are authorized to borrow, will "be necessary to meet the aforesaid expenditures."

Yours, very respectfully,

R. W. TAYLER, *Auditor*.

OFFICE OF THE AUDITOR OF STATE, }
Columbus, Ohio, July 25, 1861. }

HON. S. P. CHASE, *Secretary, Washington* :

SIR :—Yesterday I sent you a dispatch inquiring whether the Government would refund to the State a portion of the expenditures for organizing, clothing, subsisting and equipping troops for Government service, without requiring accounts to be audited and allowed, the payments to be subject to future adjustment.

The Commissioners of the Sinking Fund have advertised a loan, which, or the greater portion of which may be withdrawn from the market, if the Government can pay the State money, on account, and hereafter pass upon items. If the accounts must first be audited and allowed, the time necessary for that purpose will delay the receipt of money, and make it necessary for the State to obtain it by loan. If possible this should be avoided, and the double discount which will be inevitable, if the State borrows, and then the Government to repay the State.

Our loan is advertised for August 7th, in New York, at which time it will be necessary that some arrangement for money for immediate use, shall have been made. If the Government can, in the way suggested, pay \$150,000 to \$200,000 per week, the State can satisfy the demands upon her, without being compelled to borrow, unless temporarily.

In case you should be able to refund in advance of audited accounts, such vouchers or acknowledgment as you may desire, will be given.

I wish, however, that it be distinctly understood, that Ohio will not so press for money, as in any sense to embarrass you. I know nothing about the condition of the Treasury, and must not be regarded as importuning you to do what may be inconsistent with a due regard for more pressing liabilities.

I am, very respectfully,

R. W. TAYLER, *Auditor*.

TREASURY DEPARTMENT, }
July 29th, 1861. }

My Dear Sir :—Yours of the 25th, making inquiry in regard to the refunding of State expenditures for the organizing, clothing, subsisting, and equipping of troops, is received.

If you will accept Treasury Notes in payment, the expenditures of Ohio will be repaid *pro rata*, as those of Indiana have been, upon the statements of the Governor and State officers, leaving the accounts to be audited hereafter. It will be impossible to advance the coin at present.

As to the "double discount" of which you speak, if Ohio raises money by loan, at a discount, the United States cannot, of course, refund such discount to the State, but only the amount of the debt with interest, unless Congress specially provide otherwise.

Yours, very truly,

S. P. CHASE.

HON. R. W. TAYLER, *Aud. of the State of Ohio.*

OFFICE OF THE AUDITOR OF STATE, }
Columbus, O., August 2, 1861. }

HON. S. P. CHASE, *Secretary of the Treasury :*

Sir—Your letter of the 29th July, in answer to mine of the 25th, has been received.

I did not intend to suggest that you should pay the discount on sale of Ohio bonds, but to state that payment by the Government, in the way named, would relieve the State, to some extent, from the necessity for going on the market, and borrowing money upon sale of her bonds at a discount.

Col. Wolcott will be in Washington, Tuesday of next week, with authority to receive payment in Treasury Notes. I intend to meet him there, if possible.

I beg to suggest that if the notes are of small denominations, they can be used in payment of State dues, and, to some extent, go into circulation.

I am very truly yours,

R. W. TAYLER.

COLUMBUS, OHIO, August 1, 1861.

It is hereby certified that the costs, charges and expenses, properly incurred by the State of Ohio, for enrolling, subsisting, clothing, supplying, arming, equipping, and transporting its troops employed in aiding to suppress the present insurrection against the United States, exceed the sum of the following items, viz :

Enrollment	\$20,000
Incidental expenses	30,000
Subsistence	300,000
Clothing	600,000
Barracks, camp equipage, medical supplies, ammunition, &c.....	250,000
Arms	400,000
Equipping troops	350,000
Transportation	150,000

Two million one hundred thousand dollars..... \$2,100,000

W. DENNISON, *Gov. of Ohio.*

R. W. TAYLER, *Auditor of State.*

25 WILLIAM STREET, NEW YORK, }
August 7, 1861. }

To the Commissioners of the Sinking Fund of the State of Ohio :

As this is the day appointed for opening bids for the "Union Loan," of the State, it is important that all facts, bearing upon the subject, should be laid before you, and taken into consideration this morning, and therefore I hasten to lay before you information received at Washington.

You were advised, before leaving home, that the War Department at Washington had agreed to recognize as in the service of the United States, the Ohio State troops in service in Virginia, and to provide for their payment. This will relieve the State from present liabilities to the amount of \$500,000, to \$600,000, for payment of the troops.

Yesterday I called on the Assistant Secretary of the Treasury, and the third Auditor, with a general statement of the cost incurred by the State in enrolling, mustering, transporting, subsisting, clothing, arming, and equipping Ohio Volunteers, and learned from them that the Secretary of the Treasury, under the act of Congress, would, without much delay, refund to the State about nine hundred thousand dollars (\$900,000,) of such cost; and that further repayment would be made, as accounts and vouchers justifying it, should be presented and allowed.

Yours, resp'y,

R. W. TAYLER, *Auditor.*

TREASURY DEPARTMENT, THIRD AUDITOR'S OFFICE, }
Sept. 10, 1861. }

Sir—The Treasurer of the United States will remit to C. P. Wolcott, Attorney and Agent of the State, appointed by you, the sum of nine hundred thousand dollars; being amount of requisition No. 4739, dated August 8th, 1861, issued in his favor on account of, as follows:

“To refund to the States, expenses incurred on account of volunteers called into the field”----- \$900,000

For which amount the State of Ohio is accountable.

Very respectfully,

Your obedient serv't,

R. J. ATKINSON,
Third Auditor.

To his Excellency WILLIAM DENNISON,
Governor State of Ohio.

TREASURY DEPARTMENT, Nov. 25, 1861.

Sir: I desire to ascertain specifically the amount claimed to be due from the United States to the several States for liabilities incurred in raising, arming and equipping volunteers for the present war. I will therefore thank you to cause to be prepared, as soon as possible, a duly certified statement of the same for your State, in which shall be shown in detail, and in the aggregate, the payments made by you, of whatever character, on account of the three months volunteers, and, separately, those made on account of the three years volunteers, down to the present time, and also the amount of moneys received from the Government under the act of July 27, 1861, authorizing the Secretary of the Treasury to reimburse any State for expenses properly incurred by it in providing troops for suppressing the insurrection.

I am, very respectfully,

S. P. CHASE,
Secretary of the Treasury.

His Excellency Gov. WM. DENNISON, Jr, Columbus, O.

OFFICE OF THE AUDITOR OF STATE, }
Columbus, O., Nov. 30, 1861. }

HON. S. P. CHASE, *Sec'y*, Washington :

Sir : Your letter of the 25th inst., to Governor Dennison, has been referred to this office for answer.

You desire to ascertain specifically the amount claimed to be due from the United States to the State of Ohio for liabilities incurred in raising, arming and equipping volunteers for the present war, and ask to have prepared, as soon as possible, a duly certified statement of the same, in which shall be shown, in detail, and in the aggregate, the payments made by the State, of whatever character, on account of the three months volunteers, and, separately, those made on account of the three years volunteers, down to the present time ; and also the amount of moneys received from the Government under the act of July 27, 1861, authorizing the Secretary of the Treasury to reimburse any State for expenses properly incurred by it in providing troops for suppressing the insurrection.

Clothing, arms, ammunition, equipments and subsistence, purchased by the State, were issued to three months and three years troops indiscriminately, and therefore it is not possible to distinguish between the purchases for these different classes of volunteers. An effort was made in this office to have a distinction between purchases and expenditures for the nine State regiments, and for the regiments originally mustered into the service of the Government, but without success.

The books in this office show the receipt from the Government of \$345,000, under the act referred to. I understand that \$1,000,000 has been received, but the money, except as stated, has not been paid into the State Treasury. I understand it has been expended outside of the Treasury. Hence it does not appear from the Auditor's books what amount has been expended by the State for war purposes.

I am, very respectfully,

R. W. TAYLER, *Auditor*.

TREASURY DEPARTMENT, }
Third Auditor's Office, Dec. 17, 1861. }

Sir : Your letter of 30th ult., addressed to the Secretary of the Treasury, has been referred to this office.

In that letter, speaking of the amount advanced to the State of Ohio by the United States, under the act of July 27, 1861, you say : " The books in this office show the receipt from the Government of \$345,000, under the act referred to. I understand that \$1,000,000 has been received, but the money, except as stated, has not been paid into the State Treasury. I understand it has been expended outside of the Treasury. Hence it does not appear from the Auditor's books what amount has been expended by the State for war purposes."

Under these circumstances, I have thought it proper you should be advised of the true amount advanced to the State of Ohio, and, therefore, have the honor to inform you that, on the 8th August last, the sum of nine hundred thousand dollars was paid to Hon. C. P. Wolcott, and on the 13th November, a further sum of one hundred and seventy-seven thousand six hundred dollars was paid to Gen. Geo. B. Wright ; they having been appointed by the Governor special agents of the State to receive the same. The two payments amount to one million seventy-seven thousand six hundred dollars

I am, very respectfully,

Your obed't serv't,

R. J. ATKINSON, *Auditor*.

HON. R. W. TAYLER, *Auditor of State*, Columbus, O.

OFFICE OF THE AUDITOR OF STATE, }
Columbus, Ohio, Aug. 22, 1861. }

HON. THOMAS EWING, COL. N. H. SWAYNE :

Gentlemen :—I desire your professional opinion on a question, embarrassing not only to me, but to other officers of State.

The second section of the Act of April 18, 1861, "To provide for the defense of the State, and for the support of the Federal Government against rebellion," (Laws of 1861, p. 89,) appropriates the "sum of five hundred thousand dollars, to be expended under the direction and authority of the Governor, for carrying into effect any requisition of the President of the United States to protect the Federal Government."

Since the passage of the act, the rebellion against the Government has developed proportions, the magnitude of which was not then fully comprehended; and the appropriation of half a million is greatly under the amount of expenditures by the State, necessary, under the "requisitions of the President of the United States," upon this State, for the purposes mentioned in the section referred to, and greatly, and necessarily exceed the sum of \$500,000.

During the recent session of Congress an act was passed and approved by the President, directing the Secretary of the Treasury to refund to the Governor of any State "the costs, charges and expenses, properly incurred by such State for enrolling, subsisting, clothing, supplying, arming, equipping, paying and transporting its troops employed in aiding to suppress the present insurrection against the United States."

If drafts have been drawn on the Treasury, under the second section of the act referred to, to the amount of \$500,000, and the Government should refund that money, can the Auditor of State continue to draw on the Treasury so long as the State shall not be in advance on account of the Government more than \$500,000; or, the \$500,000, having been once drawn, is the full force of the law spent?

I am, very respectfully,

R. W. TAYLER, *Auditor*.

COLUMBUS, August 23, 1861.

R. W. TAYLER, Esq., *Auditor of State* :

DEAR SIR :—Yours of yesterday is received. We have carefully considered the subject to which it relates, and now give you our conclusions.

The second section of the Act of April 18, 1861, to which you refer, is as follows :

"That there be, and hereby is appropriated the further sum of five hundred thousand dollars, to be expended under the direction and authority of the Governor, for carrying into effect any requisition of the President of the United States to protect the Federal Government."

If drafts have been drawn upon the Treasury against this appropriation to that amount, the power which this section gives thus to draw, is exhausted. The repayment of the money into the Treasury by the United States will not give authority to expend the same amount again for like purposes. It cannot affect the question. It is an event not contemplated or provided for by the legislature.

The money thus paid will be subject to the action of the Legislature—like any other money in the Treasury not appropriated. The section under consideration

authorizes the expenditure of five hundred thousand dollars for specific purposes. It does not authorize the expenditure of double the sum.

To justify such additional expenditure, a further act of the legislature will be necessary. The application of the money refunded, to such purposes, would be without the warrant of law, and as much a usurpation as if the money had been received into the Treasury from any other source.

We are aware that the exigencies of the public service render it desirable that we should arrive at different conclusions. We regret deeply that we are unable to do so.

Very respectfully, your ob't servants,

T. EWING,
N. H. SWAYNE.

OFFICE OF THE AUDITOR OF STATE, }
Columbus, Ohio, November 20, 1861. }

HON. S. P. CHASE, *Secretary, Washington:*

SIR:—I understand the eighth and thirteenth sections of the Act of Aug. 5th, 1861, "To provide increased revenue from imposts to pay interest on the Public Debt and for other purposes," to levy a direct tax of \$20,000,000 on real estate, exempting, however, from such tax, property belonging to the United States, or any State, or permanently, or specially exempted from taxation by State laws, and property to the value of \$500 on which the owner actually resides; the proportion of the tax assigned to Ohio being \$1,567,089 33.

By the fifty-third section, the States are authorized to "assume, assess, collect and pay" this tax or their respective quota thereof, "in their own way and manner, by and through their own officers, assessors and collectors," "to use for this purpose the last or any subsequent valuation, list or appraisal made by State or territorial authority," "next preceding the date when the act took effect," and "to make any laws or regulations for these purposes."

I wish to enquire whether this law, properly construed, will authorize a State to assume and collect the tax, from all the real estate subject to taxation in the State, (including the \$500 exemption,) or whether it must be wholly levied upon the property charged by the act with its payment? and will such authority extend also, to a levy upon personal property?

The forty ninth section provides for the levy of an income tax. I do not understand the act as authorizing the collection of this tax by State authority. Am I right in this?

I design to call the attention of the General Assembly to this subject in my annual report, and will be obliged by your answer at an early day.

I am, very respectfully,

R. W. TAYLER.

I may add, that if Congress had made an estimate of the amount to be realized from each State, from the income tax, and authorized the States to collect the same, as also the direct tax, in such way, and from such property as the State might direct, Ohio could pay her proportion with less difficulty, and without exciting the comment that will unavoidably arise upon the appointment of so many Federal officers. Could not this be done by Congress, early, during the coming session?

TREASURY DEPARTMENT, Nov. 25th, 1861.

SIR:—I have received your letter of the 20th instant. The 53d section of the Act of the 5th of August, to which you refer, seems to me to give each State the power to supercede the machinery provided for assessing and collecting—under the authority and by the officers of the United States—the direct tax imposed on such States, by giving the State the right to assume, assess, collect and pay the prescribed amount into the Treasury, in its own way and manner, by and through its own officers, according to the last or any subsequent appraisal by State authority.

In case any State shall assume its quota of the direct tax, under the provisions of that section, none of the provisions for the assessment and collection of this tax by officers of the United States—and among those provisions the \$500 exemption to which you allude—will be applicable to the proceeding of the officers of such State. Having entire control of the way and manner in which the amount of such quota shall be assessed and collected from the people of the State, there is nothing in the act which prevents its being levied by the State upon any property contained in the last or any subsequent appraisal by State authority.

You are right in the suggestion, that no power is given to the respective States to collect the income tax. That feature was added to the bill in the course of its passage without any estimate of the product of such tax from this Department. If a practicable rule could be ascertained for determining the aggregate income of the people of the United States, subject to this tax, and apportioning its burden upon each State with satisfactory fairness, the assessment and collection of the amount payable in each State, would doubtless be facilitated by adopting the course intimated in the postscript of your letter.

Very respectfully,

Your obedient servant,

S. P. CHASE,

Secretary of the Treasury.

R. W. TAYLER, Esq., *Auditor of the State of Ohio, Columbus.*

OFFICE OF THE AUDITOR OF STATE }
Columbus, Ohio, Dec. 3, 1861. }

SIR:—Your letter of the 25th November, in answer to mine of the 20th, has been received.

I am desirous that the State should have the right to collect all the taxes levied by the General Government. The appointment of a large number of Federal officers to collect taxes will be a disturbing cause, beyond any thing contemplated by Congress; in truth, greater than the tax itself. What plan might be adopted to avoid this, by fixing the amount to be derived from income, can be determined by Congress? I beg leave, however, to suggest, as a supplementary act, a law providing that each State assuming, collecting, and paying its proper proportion of a fixed amount, or such sum as Congress may assume, would be realized from the income tax in such State—may do so, in lieu of the income tax, assessed in the law of August 5th.

It is unpleasant to have two sets of tax gatherers in a State. People will be apt to think one sufficient, and the additional cost, a waste. Besides, it seems to me, the amount that will be realized from the income tax will be so small, as not to justify the expense and annoyance. Very few people outside of considerable towns and cities have incomes of \$800; and the number who will be required to

pay the tax, is very small, while those who pay none will be equally clamorous—thinking that somehow, in the end, they will have to pay a portion of the cost of collecting.

It seems to me, if the difficulty cannot be avoided in some way as suggested, that it would be better to abandon the income tax altogether, even though it be found necessary to increase the direct tax. This last can be collected in most probably all the loyal States, through their regularly organized systems of taxation, and would attract no other notice than that naturally given to an increased taxation. Being collected in this way, the cost would be comparatively small.

I am, very respectfully,

Your obedient servant,

R. W. TAYLER.

HON. S. P. CHASE, *Secretary of the Treasury, Washington.*

TREASURY DEPARTMENT, NOV. 28th, 1861.

SIR:—I have the honor to call your attention to the Act of the 6th of August, 1861, levying a direct tax and apportioning it among the several States. The amount apportioned to the State of Ohio, is \$1,667,089 33 $\frac{1}{4}$. The 53d section of the act provides, that any State or Territory and the District of Columbia, may lawfully assume, assess, collect, and pay into the Treasury of the United States the direct tax, or its quota thereof, imposed by this act upon the State, Territory, or the District of Columbia, in its own way and manner, by and through its own officers, assessors, and collectors; and any such State, Territory or District, which shall give notice by the Governor, or other proper officer thereof, to the Secretary of the Treasury of the United States, on or before the second Tuesday of February next, of its intention to assume and pay, or to assess, collect, and pay into the Treasury of the United States, the direct tax imposed by this act, shall be entitled to a deduction of fifteen per centum on the quota of direct tax apportioned to such State: Provided, however, that the deduction shall only be made to apply to such part or parts of the same, as shall have been actually paid into the Treasury of the United States, on or before the last day of June in the year to which such payment relates.

Will you inform me at the earliest practicable period, whether the authorities of Ohio will assume and pay the amount of direct tax apportioned to that State by the existing law; and also, whether, in case of any change in the law by which a different and perhaps larger amount shall be apportioned to the State, the authorities will probably assume and pay it.

I am, very respectfully,

S. P. CHASE,

Secretary of the Treasury.

HIS EXCELLENCY WILLIAM DENNISON, Jr., *Governor of the State of Ohio.*

OFFICE OF THE AUDITOR OF STATE, }
Columbus, Ohio. Dec. 10, 1861. }

SIR:—Your letter of the 28th November, to His Excellency Governor Dennison, has been referred to this office for answer to the last paragraph.

The Governor requests me to say that he will, in his annual message, recommend the passage of a law providing for the assumption, collection and payment of the direct tax levied by Congress, and apportioned to Ohio, as also of any additional tax that may be authorized by Congress.

The same recommendation will be contained in the report from this office. There can be no doubt the Legislature will carry out the recommendation.

The Governor requests me to say further, that he most earnestly joins in recommending an abandonment of the income tax.

I am, very respectfully,

Your o'bt. servant,

R. W. TAYLER, *Auditor.*

HON. S. P. CHASE, *Secretary of the Treasury*, Washington.

REPORT

OF LEONARD WHITNEY,

RESIDENT ENGINEER OF THE NATIONAL ROAD.

HON. R. W. TAYLER, *Auditor of State:*

SIR:—The following is a copy of my Report to the Board of Public Works, as Resident Engineer of the National Road, for the nine months, ending August 15, 1861, my term of office having expired on that date.

The road has generally withstood the severe effects of the last winter and spring quite as well as was anticipated, although some portions of it, which were subject to heavy and constant travel, have, as was feared, suffered severely during about two months of the worst part of the season. These portions were, however, not extensive, and by constant attention were kept in such repair as to form no serious obstruction to travel.

The revenues of the road, during the period embraced in this report, have been mainly devoted to the improvement of the road-bed, that being considered of more immediate importance than any extensive repair or renewal of the structures belonging to the road. The road-bed is yet very far from being in complete repair, but the aim has been to do thoroughly what could be done, selecting the weakest, and at the same time most important parts as claiming the first attention. The hilly portion of the road, extending ninety-five miles from the Ohio river, although presenting the best appearance during the dry season, is yet more affected by wet and frost, and more difficult to keep in passable order for travel than the remainder; which, though very much worn and cut up into ruts in many places, has thus far afforded a solid bed for the heaviest travel.

Such repairs only as were indispensable, have been made to the culverts, bridges, and toll-houses; four new and enlarged culverts being included in this class of work. The railing on the Scioto bridge has also been replaced, and the entire exposed portion of the bridge well painted, at a cost of \$321 09.

The current of the Wheeling Creek having washed the bank very near the road-bed, on mile No. 4, a heavy wall of brush and stone was built, which will be sufficient protection against the action of the waters.

The entire expenditures on the road for the nine months, ending 15th August, 1861, are as follows :

For metal, including broken stone and gravel.....	\$6,082 57
For repairs to culverts, bridges, and toll-houses.....	884 40
For general superintendence and repairs, including expenses of ditching, spreading stone, purchase of tools, &c.,.....	3,754 51
For Engineer's salary	900 00
	<hr/>
	\$11,621 48

There has been collected and paid into the State Treasury during the same period,

For tolls, fines, &c.,	\$11,584 99
For sale of one wagon.....	60 00
	<hr/>
	\$11,644 99
Add balance from last year	23 62
	<hr/>
	\$11,668 61
Deduct expenditures	11,621 48
	<hr/>
Leaves balance to credit of road fund.....	\$47 13

It is proper to state that there are no claims outstanding against the road except on account of contract for metal on miles No. 169 and 170, not yet complete, the final estimate of which will leave balance due the contractor of from \$150 to \$200.

Detailed statement of expenditures for repairs by Resident Engineer, with corresponding vouchers, has already been filed in your office.

LEONARD WHITNEY,

Resident Engineer.

COLUMBUS, OHIO, August 20, 1861.

REPORT

OF JOHN A. BLAIR,

RESIDENT ENGINEER OF THE NATIONAL ROAD.

HON. R. W. TATLER, *Auditor of State:*

SIR:—As required by law, I submit to you, my report as Resident Engineer of the National Road, in Ohio, for the three months ending November 15, 1861, embracing the time I have had charge of the same as Engineer.

There has been collected and paid into the State Treasury, for tolls, fines, &c., from August 1st to October 31st, 1861, the sum of..... \$4,887 70

There has been paid out upon the road for repairs, as follows :

For metal.....	\$2,058 35	
For repairing and building culverts.....	260 46	
For repairing and moving toll house.....	102 12	
For repairing bridges.....	187 94	
For insurance on bridges.....	150 00	
Engineer's salary.....	300 00	
For superintendence and repairs, including ditches, removing slides, spreading stone, keeping teams and purchase of tools.....	1,078 52	
		\$4,137 39
Leaving balance in the Treasury to credit National Road		750 31

There are contracts existing, one, for building toll house for gate No. 1 $\frac{1}{2}$, and one, for removing toll house at gate No. 12, and several for furnishing and breaking lime stone, all of which will be completed by the first of January next.

During the three months ending November 15, 1861, one toll house and gate, No. 9, has been removed ; one culvert rebuilt, at New Concord ; sixteen repaired ; ditches opened, and 610 rods of lime stone placed upon the road.

Many of the culverts on the eastern portion of the road will require rebuilding within six months. In many places the road-bed is badly worn, and requires new

metal, that portion between Jacksontown and Reynoldsburg, is almost entirely gone ; it is, however, being repaired by placing metal upon it, as rapidly as the means on hand will allow.

It being the policy of the State, that this improvement shall be self-sustaining, all repairs are made with reference to the revenue derived.

In order to carry out the policy of the State, and to increase the revenue, intermediate gates are being located so as to reach as nearly as possible all the tolls to which the road is entitled. A great amount of the wear of the road-bed, is owing to the heavy travel between gates, for which no toll has heretofore been paid, the establishing of intermediate gates, will to a great extent remedy this evil, and be a source of profit to the improvement.

JOHN A. BLAIB,
Resident Engineer National Road.

Nov. 22, 1861.

SURPLUS REVENUE FUND.

Statement showing the amount of Surplus Revenue Fund due the State from counties, and the interest due thereon on the first day of January, 1862.

Names of Counties.	Amount of principal yet due the State.	Am't of in't due thereon Jan. 1, 1862.
Butler	\$12,791 51	\$767 49
Carroll	2,428 99	145 74
Champaign (interest due for 7 years)	6,296 83	2,644 67
Clark (interest due for 4 years)	11,751 72	2,820 40
Coshocton (interest due for 3 years)	948 84	152 72
Darke	625 53	37 53
Delaware (interest due for 4 years)	5,157 54	1,259 60
Fayette (interest due for 2 years)	12,395 14	1,391 64
Guernsey (interest due for 4 years)	668 91	169 78
Hancock (interest over-paid last year \$28.86)	10,879 12	623 89
Henry (interest due for 7 years)	2,512 97	1,055 46
Highland	28,516 38	1,710 98
Lake	12,087 00	725 22
Licking	1,696 60	101 81
Logan (interest due for 7 years)	4,025 99	1,690 92
Madison (interest over-paid last year \$1.15)	864 12	50 70
Miami (interest due for 4 years)	6,660 27	1,473 18
Monroe	1,907 08	114 42
Muskingum (interest due for 3 years)	112 05	20 16
Perry	1,226 62	73 60
Richland	2,606 77	156 41
Scioto	10,000 00	600 00
Seneca (interest over paid last year \$74.05)	2,116 55	52 94
Stark	1,244 55	74 67
Tuscarawas	4,665 25	279 91
Warren (interest due for 2 years)	2,617 90	314 14
Washington (\$238.83 balance of interest for 1860)	7,514 00	689 67
Totals	\$154,338 23	\$19,197 65

GENERAL REVENUE APPROPRIATIONS FOR FISCAL YEAR 1861.

Tabular Statement, exhibiting the condition of the various appropriations of General Revenue for the fiscal year 1861, including former balances; also the amount remaining unexpended, November 15, 1861.

For what purpose appropriated.	Unexpended balance of former appropriations, Nov. 15, 1860.	Appropriated for 1861.	Total amount subject to draft in 1861.	Transferred to or from other funds.	Net amount drawn on treasury in 1861.	Balance subject to draft, Nov. 15, 1861.
Over-work of convicts in Ohio Penitentiary.....	\$4,030 59	\$3,962 09	\$7,992 68	.....	\$6,407 67	\$1,585 01.
Salaries of Judicial officers.....	37,173 88	89,900 00	120,673 88	.....	95,475 00	25,198 88
" of State officers.....	6,813 20	13,600 00	20,413 20	.....	14,137 69	6,275 51
" of officers, Ohio Penitentiary.....	4,103 41	5,260 00	9,363 41	.....	5,240 91	4,122 50
" " Asylum for Idiots.....	2,200 00	1,750 00	2,275 00	.....	2,160 00	115 00
" " Reform Farm.....	2,476 39	4,460 00	6,660 00	.....	4,200 00	2,460 00
" " C. O. L. Asylum.....	225 00	3,200 00	5,676 39	.....	3,583 66	2,092 73
" " N. O. L. Asylum.....	1,350 00	2,700 00	2,925 00	.....	2,925 00	.....
" " S. O. L. Asylum.....	2,879 50	2,700 00	4,050 00	.....	2,700 00	1,350 00
" " Blind Asylum.....	5,704 51	5,300 00	8,179 50	.....	6,950 00	1,229 50
" " D. and D. Asylum.....	75 00	7,250 00	12,954 51	.....	10,941 88	2,012 63
Salary of Chaplain, C. O. L. Asylum.....	33 34	200 00	275 00	.....	216 66	58 34
" " N. O. L. Asylum.....	262 00	200 00	333 34	.....	233 34	230 07
" " S. O. L. Asylum, and for library.....	167 55	1,500 00	483 00	.....	251 93	1,105 05
" " Adjutant-General.....	379 35	600 00	1,667 55	.....	312 70	32 96
" " Quartermaster-General.....	864 08	.....	979 35	\$102 18	933 39	33 38
Salaries of Superintendent and Janitor of State House.....	.....	800 00	966 26	.....	466 62	333 38
Salary of Janitor of State House.....	.....	600 00	800 00	.....	350 00	250 00
" Superintendent of State House.....	4,865 96	7,500 00	600 00	.....	7,537 99	4,827 97
Salaries of clerks in Auditor of State's office.....	1,256 83	3,500 00	12,365 96	.....	3,383 98	1,373 55
" " Treasurer.....	1,239 72	2,000 00	4,756 83	.....	2,128 96	1,110 76
" " Secretary.....	100 01	800 00	900 01	.....	799 97	100 04
" " Attorney-General's office.....	219 20	400 00	630 86	11 66	630 86	.....
" " Adjutant-General's office.....	413 33	3,800 00	4,213 33	.....	3,315 00	898 33
" " Comptroller's office.....	.....	950 00	950 00	.....	950 00	.....
" " School Commissioner's office.....	.....	450 00	450 00	.....	428 50	21 50
" " State Library.....	.....	.....	.....	.....	.....	.....

Salary of Armorer.....	500 00	500 00	1,000 00	.....	250 00	750 00
Contingent fund for Governor.....	3,453 08	4,000 00	7,453 08	.....	2,289 43	5,163 65
Auditor of State.....	1,231 46	1,500 00	2,731 46	.....	1,077 11	1,632 09
Treasurer of State.....	580 22	4,500 00	5,080 22	.....	3,449 25	1,640 97
Secretary of State.....	1,697 94	500 00	2,197 94	.....	630 05	1,567 89
Attorney General.....	1,668 80	800 00	2,468 80	.....	562 69	1,886 11
Comptroller.....	925 77	300 00	1,225 77	.....	418 77	107 60
School Commissioner.....	155 19	700 00	855 19	.....	685 26	169 93
Librarian.....	68 95	600 00	668 95	.....	505 26	163 69
Statistician.....	450 00	.....	450 00	.....	342 50	107 50
Supreme Court.....	393 77	200 00	593 77	.....	252 51	330 26
Quartermaster-General.....	64 24	2,000 00	2,064 24	.....	1,418 74	633 84
Current expenses, Central Lunatic Asylum.....	242 75	600 00	842 75	.....	643 51	199 24
Northern.....	11,746 14	40,000 00	51,746 14	.....	44,775 54	6,970 60
Southern.....	4,005 15	27,000 00	31,005 15	.....	29,005 15	2,000 00
Longview.....	14,759 26	27,000 00	41,759 26	.....	29,381 65	12,377 61
Blind Asylum.....	6,000 00	18,171 00	24,171 00	.....	19,987 00	4,184 00
Deaf and Dumb Asylum.....	8,907 54	11,000 00	19,907 54	.....	11,000 00	8,907 54
Idiot Asylum.....	1,133 85	12,000 00	13,133 85	.....	12,000 00	1,133 85
Wages, rent, repairs.....	1,432 57	5,500 00	6,932 57	.....	5,530 42	1,402 15
Current expenses, Reform Farm.....	8,003 50	11,367 00	19,370 50	.....	14,019 51	5,350 99
Shingles and lumber.....	.....	200 00	200 00	.....	200 00	.....
Contingent expenses.....	200 00	.....	200 00	.....	250 00	200 00
Fruit trees, &c.....	250 00	.....	450 00	.....	1,200 00	.....
Finishing buildings.....	1,200 00	.....	1,200 00	.....	200 00	.....
Building blacksmith shop, Reform Farm.....	.....	200 00	200 00	.....	250 00	.....
Sheep and oxen.....	.....	250 00	250 00	.....	145 89	.....
Postage for Auditor of State.....	133 63	1,000 00	1,133 63	.....	1,175 27	1,684 70
Heating apparatus, State House.....	1,859 97	200 00	2,059 97	.....	553 50	16 70
Expenses of the Trustees of Benevolent Institutions.....	370 20	.....	370 20	.....	.....	.....
Expenses of the Treasury Investigating Committee.....	2,005 31	30,000 00	32,005 31	.....	2,005 31	.....
State printing.....	7,937 95	16,000 00	23,937 95	.....	15,349 66	21,588 29
State binding.....	13,198 55	25,000 00	38,198 55	.....	15,548 30	15,650 25
Stationery.....	20,623 41	5,000 00	25,623 41	.....	26,017 81	19,605 60
Fuel for State House.....	5,551 36	1,500 00	7,051 36	.....	4,152 51	6,398 85
Distribution of Laws and Journals.....	2,542 23	.....	2,542 23	.....	662 97	3,279 26
State House.....	5,555 28	.....	5,555 28	.....	5,039 80	413 30
Flagging and grading, State House.....	1,054 49	.....	1,054 49	.....	1,054 49	.....
Finishing stairs, State House.....	100 00	.....	100 00	.....	100 00	.....
Ornamenting grounds, State House.....	237 77	130 00	367 77	.....	131 25	236 52
Brick gutters.....	191 90	.....	191 90	.....	76 50	.....

GENERAL REVENUE APPROPRIATIONS—Continued.

For what purpose appropriated.	Unexpended balance of former appropriations, Nov. 15, 1860.	Appropriated for 1861.	Total amount subject to draft in 1861.	Transferred to or from other funds.	Net amount drawn on treasury in 1861.	Balance subject to draft, Nov. 15, 1861.
Lighting rods, State House.....	\$43 28	.....	\$43 28	\$43 28	.....	\$1,043 24
Contingent expenses, State House.	3,459 22	.....	3,459 22	.....	\$2,415 98	.....
Gas consumed in	1,568 03	\$2,000 00	3,568 03	.....	3,568 03	25 01
State Library.....	578 27	500 00	1,078 27	.....	1,053 26	607 30
Law Library.....	960 25	500 00	1,460 25	.....	832 95	450 61
Library, Ohio Penitentiary.....	476 75	.....	476 75	.....	26 14	238 53
Seals and presses.....	218 23	50 00	268 23	.....	29 70	253 55
Care of Legislative Halls.....	53 55	200 00	253 55	.....	.....	150 00
Wolf scalp certificates.....	255 50	.....	255 50	.....	105 50	550 00
Crier of Supreme Court.....	334 00	500 00	834 00	.....	284 00	591 00
Messenger and Librarian, Supreme Court.....	217 00	1,100 00	1,317 00	.....	726 00	.....
State for Attorney-General.....	650 00	.....	650 00	151 75	498 25	.....
State Reports.....	20 00	1,400 00	1,420 00	.....	1,400 00	20 00
Artesian Well.....	211 22	200 00	411 22	143 22	68 00	87 10
Removing artesian well buildings ..	.....	.....	.....	.....	112 90	.....
State Arsenal.....	948 00	.....	948 00	.....	948 00	.....
Presidential election.....	2,889 38	.....	2,889 38	1,967 69	1,621 69	.....
Special elections.....	49 58	200 00	249 58	.....	244 64	4 94
Engraving for State Board of Agriculture.....	11 70	.....	11 70	.....	11 70	.....
State Board of Equalization.....	3,607 31	.....	3,607 31	3,607 31	.....	.....
Taxes refunded.....	16,450 18	.....	16,450 18	.....	5 52	16,444 26
Treasurers' mileage.....	394 89	5,300 00	5,694 89	.....	3,631 56	2,063 33
Special examiner of canal offices.....	638 89	.....	638 89	.....	458 33	180 56
Door and shelving, State Library.....	64 63	.....	64 63	.....	53 27	11 36
Night watch of Treasury.....	208 76	550 00	758 76	.....	529 14	229 62
Costs in bank tax cases.....	.....	5,000 00	5,000 00	.....	2,808 97	2,191 03
Expenses and attorneys' fees in canal contract cases ..	1,800 00	.....	1,800 00	.....	.....	.....
Atty. Gen. and asst. counsel in cases under act of Apr. 17, '57	.....	500 00	500 00	.....	500 00	.....
Expenses and fees of counsel in bank tax cases.....	1,500 00	.....	1,500 00	.....	860 00	1,640 00
Furniture, bedding, &c. for Blind Asylum.....	667 23	1,060 00	2,500 00	.....	667 23	.....
" for Deaf and Dumb Asylum.....	6 96	.....	6 96	6 96	.....	.....

	9 12	9 12	1 11	8 01		
Furniture for Comptroller.....	12,453 73	75,453 73	.....	66,152 99	9,300 74	.....
General expenses, Ohio Penitentiary.....	22 70	27,092 70	.....	27,013 85	8 85	.....
Guards, Ohio Penitentiary.....	285 00	1,735 00	.....	1,720 00	15 00	.....
Discharged convicts, Ohio Penitentiary.....	418 09	418 09	418 09	.....	.....	.....
Finishing new home shop, Ohio Penitentiary.....	1,731 46	1,731 46	831 46	900 00	.....	.....
Cell doors, Ohio Penitentiary.....	1,731 46	25,505 26	1,249 55	23,626 70	1,878 56	.....
Enlargement of Ohio Penitentiary buildings.....	10,755 71	600 00	.....	427 25	172 75	.....
Per diem and expenses of Directors of Ohio Penitentiary.....	.....	600 00	.....	600 00	.....	.....
Flagging halls, Ohio Penitentiary.....	.....	600 00	.....	1,000 00	.....	.....
Repairing roof ".....	.....	1,000 00	.....	.....	1,000 00	.....
One thousand and feet of hose for Ohio Penitentiary.....	.....	200 00	.....	42 11	957 89	.....
Two new sisters, Ohio Penitentiary.....	.....	250 00	.....	155 02	44 98	.....
Seating new chapel ".....	.....	2,000 00	.....	113 22	136 78	.....
Building new store-house, Ohio Penitentiary.....	.....	2,000 00	.....	1,741 14	258 86	.....
Sewers and gutters ".....	.....	2,000 00	.....	1,433 14	566 86	.....
New privy ".....	.....	40,000 00	.....	391 14	208 86	.....
Prosecution and transportation of convicts, Ohio Peniten'y.....	8,384 55	45,384 55	.....	33,697 64	14,686 91	.....
Sustaining U. S. prisoners in county jails.....	1,074 75	1,074 75	.....	156 40	918 35	.....
Care of public arms.....	698 54	2,698 54	.....	767 28	1,931 26	.....
Repair of ".....	616 27	616 27	616 27	.....	.....	.....
Repair and cleaning arms under sec. 45, act of 1857.....	323 60	323 60	323 60	.....	.....	.....
Claims of sundry persons.....	1,894 16	33,677 43	.....	31,707 87	1,969 56	.....
Additional story on engine and laundry build., S. O. L. Asy.....	1,500 00	1,500 00	.....	1,500 00	.....	.....
Omnibus, N. O. L. Asylum.....	225 00	225 00	.....	225 00	.....	.....
Soft water ".....	250 00	250 00	.....	.....	250 00	.....
Resetting boilers ".....	215 00	215 00	.....	215 00	.....	.....
Steam pipes ".....	554 88	554 88	.....	371 56	183 32	.....
Gas retorts and furnaces, N. O. L. Asylum.....	400 00	400 00	.....	400 00	.....	.....
Repairing roof ".....	313 90	313 90	.....	224 91	88 99	.....
Abatement of nuisance, S. O. L. Asylum.....	196 86	196 86	196 86	.....	.....	.....
Ohio Legislature.....	3,664 73	94,772 73	108 00	91,562 00	3,210 73	.....
Purchase of Revised Statutes of Ohio.....	.....	7,000 00	.....	7,000 00	.....	.....
State Board of Agriculture.....	.....	960 84	.....	960 84	.....	.....
Expenses of Peace Conference.....	.....	3,000 00	744 00	2,256 00	.....	.....
Flags and flag-staffs for State House.....	.....	305 41	.....	305 41	.....	.....
Publishing legislative proceedings.....	.....	1,850 00	.....	1,850 00	.....	.....
Care of State House and grounds.....	.....	830 00	.....	349 72	480 28	.....
Purchase of brooms, soap, &c., by Janitor of State House.....	.....	40 00	.....	2 50	37 50	.....
Salary of Surgeon General, one year.....	.....	500 00	.....	200 00	300 00	.....
Iron shutters for State Arsenal.....	.....	440 00	.....	.....	440 00	.....
Wooden fences for ".....	.....	275 00	.....	.....	275 00	.....
Grading lot.....	.....	400 00	.....	.....	400 00	.....

GENERAL REVENUE APPROPRIATIONS—Continued.

For what purpose appropriated.	Unexpended balance from former appropriations, Nov. 15, 1861.	Appropriated for 1861.	Total amount subject to draft in 1861.	Transferred to or from other funds.	Net amount drawn on treasury in 1861.	Balance subject to draft, Nov. 15, 1861.
Lightning rods for State Arsenal.....	\$100 00	\$100 00	.....	\$76 20	\$23 80
Window sills.....	168 00	168 00	.....	.....	168 00
“ “.....	552 00	552 00	.....	.....	552 00
Ceiling.....	75 00	75 00	.....	.....	75 00
Stationery for State Board of Agriculture.....	500 00	500 00	.....	.....	500 00
Paving sidewalks, Central Lunatic Asylum.....	225 00	225 00	.....	.....	225 00
Omnibus, Southern Ohio Lunatic Asylum.....	200 00	200 00	.....	.....	200 00
Extending sewer, Southern Ohio Lunatic Asylum.....	3,000 00	3,000 00	.....	2,929 43	70 57
Steam heating apparatus, Northern Ohio Lunatic Asylum.....	100 00	100 00	.....	.....	100 00
Carpet for State Board of Agriculture rooms.....	300 00	300 00	.....	158 62	141 38
Costs adjudged against the State.....
Totals.....	\$291,900 94	\$722,304 61	\$1,015,689 20	\$12,013 06	\$754,651 78	\$250,508 01
Total amount of General Revenue warrants drawn on the Treasury during fiscal year ending November 15, 1861.....						\$754,651 78
Add amount of General Revenue warrants outstanding, November 15, 1860.....						5 00
Total.....						754,656 78
Amount of Revenue warrants redeemed at Treasury during fiscal year 1861.....						727,776 78
Balance, being amount of warrants outstanding, November 15, 1861.....						26,880 00

COMMON SCHOOL FUND.

Statement showing the payments from State Common School Fund to Counties, as compared with receipts, and exhibiting excess of payments or receipts for fiscal year ending Nov. 15, 1861.

Date.	Counties.	Payments to Counties.	Receipts from Counties	Excess of payments to Counties	Excess of receipts from Counties.
1861—Feb. 18	Adams.....	\$5,324 88			
Aug. 27	do	5,324 88	\$7,385 53	\$3,264 23	
Feb. 15	Allen.....	5,107 08			
Aug. 23	do	5,107 08	6,019 27	4,194 89	
Mar. 4	Ashland.....	6,037 18			
Aug. 19	do	6,037 68	11,132 71	942 65	
Feb. 5	Ashtabula.....	7,584 06			
Aug. 8	do	7,584 06	12,345 79	2,823 33	
Feb. 23	Athens.....	5,890 50			
Aug. 29	do	5,890 50	5,607 23	6,173 77	
Feb. 18	Auglaize.....	4,477 44			
Aug. 21	do	4,477 44	5,321 50	3,633 38	
Feb. 12	Belmont.....	9,661 08			
Aug. 16	do	9,661 08	16,842 85	2,479 31	
Feb. 23	Brown.....	7,584 72			
Aug. 27	do	7,584 72	12,851 21	2,718 23	
Mar. 14	Butler.....	8,218 98			
Sept. 9	do	8,218 98	27,256 55		\$10,818 59
Feb. 6	Carroll.....	4,136 88			
Aug. 20	do	4,136 88	6,842 49	1,431 27	
Mar. 8	Champaign.....	5,533 44			
Aug. 29	do	5,533 44	16,434 74		5,367 86
Mar. 1	Clarke.....	6,242 28			
Aug. 29	do	6,242 28	19,174 10		6,689 54
Feb. 20	Clermont.....	8,613 00			
Aug. 31	do	8,613 00	16,556 70	669 30	
Feb. 13	Clinton.....	5,252 94			
Aug. 13	do	5,252 94	14,671 92		4,166 04
Feb. 7	Columbiana.....	8,554 92			
Aug. 9	do	8,554 92	15,807 60	1,302 24	
Feb. 19	Coshocton.....	6,684 48			
Aug. 6	do	6,684 48	11 452 32	1,916 64	
Feb. 12	Crawford.....	5,923 50			
Aug. 14	do	5,923 50	12,427 65		580 65
Mar. 28	Cuyahoga.....	17,468 88			
Aug. 19	do	17,468 88	42,120 14		7,182 38
Feb. 15	Darke.....	6,870 60			
Aug. 14	do	6,870 60	12,116 74	1,624 46	
Feb. 19	Defiance.....	3,262 38			
Aug. 23	do	3,262 38	3,410 84	3,113 92	
Feb. 20	Delaware.....	5,975 64			
Aug. 28	do	5,975 64	12,122 94		171 66
Feb. 23	Erie.....	5,809 32			
Aug. 19	do	5,809 32	10,552 91	1,065 73	
Mar. 1	Fairfield.....	7,972 14			
Sept. 27	do	7,972 14	17,591 34		1,647 06
Feb. 26	Fayette.....	4,099 92			
Aug. 27	do	4,099 92	12,282 99		4,083 15
Mar. 22	Franklin.....	11,581 02			
Sept. 10	do	11,581 02	36,170 94		13,008 90
Feb. 19	Fulton.....	3,635 28			
Aug. 14	do	3,635 28	2,559 28	4,711 28	
Feb. 14	Gallia.....	5,938 02			
Aug. 6	do	5,938 02	6,134 60	5,741 44	
Feb. 12	Geauga.....	3,773 88			
Aug. 13	do	3,773 88	8,123 12		575 36
Feb. 25	Greene.....	6,964 32			
Aug. 21	do	6,964 32	21,330 89		7,402 26

COMMON SCHOOL FUND—Continued.

Date.	Counties.	Payments to Counties	Receipts from Counties.	Excess of payments to Counties	Excess of rec'pts from Counties.
1861—Feb. 14	Guernsey.....	\$6,575 58	.....	.....	.....
July 31	do	6,575 58	\$9,417 85	\$3,733 31	.....
April 11	Hamilton.....	63,829 26	.....	.....	.....
Oct. 15	do	63,829 26	158,472 52	.....	\$30,814 00
Feb. 25	Hancock.....	6,620 46	.....	.....	.....
Aug. 20	do	6,620 46	8,822 84	4,418 08	.....
Mar. 4	Hardin... ..	3,406 68	.....	.....	.....
Aug. 27	do	3,496 68	4,989 88	2,003 48	.....
Feb. 12	Harrison.....	5,068 80	.....	.....	.....
Aug. 29	do	5,068 80	10,484 02	346 42	.....
Feb. 16	Henry.....	2,339 70	.....	.....	.....
Aug. 30	do	2,339 70	2,176 92	2,502 48	.....
Feb. 7	Highland.....	7,174 86	.....	.....	.....
Aug. 13	do	7,174 86	17,267 12	.....	2,917 40
Feb. 13	Hocking....	4,864 20	.....	.....	.....
Aug. 20	do	4,864 20	4,128 30	5,600 10	.....
Feb. 14	Holmes.....	5,420 58	.....	.....	.....
Aug. 21	do	5,420 58	9,075 27	1,765 89	.....
Mar. 5	Huron.....	6,679 20	.....	.....	.....
Sept. 5	do	6,679 20	14,803 21	.....	1,444 81
Feb. 21	Jackson.....	4,905 78	.....	.....	.....
Aug. 21	do	4,905 78	4,797 57	5,013 99	.....
Feb. 16	Jefferson....	7,024 38	.....	.....	.....
Aug. 10	do	7,024 38	13,141 28	907 48	.....
Feb. 12	Knox.....	7,250 76	.....	.....	.....
Aug. 20	do	7,250 76	14,450 43	51 09	.....
Feb. 26	Lake.....	3,609 54	.....	.....	.....
Aug. 20	do	3,609 54	7,570 44	.....	351 36
Mar. 4	Lawrence....	5,940 00	.....	.....	.....
Aug. 29	do	5,940 00	6,902 25	4,977 75	.....
Feb. 27	Licking....	9,397 08	.....	.....	.....
Aug. 14	do	9,397 08	23,245 35	.....	4,451 19
Feb. 14	Logan.....	5,342 70	.....	.....	.....
Sept. 9	do	5,342 70	10,778 07	.....	92 67
Feb. 28	Lorain.....	7,248 78	.....	.....	.....
Aug. 14	do	7,248 78	13,012 31	1,485 25	.....
Mar. 14	Lucas.....	5,585 58	.....	.....	.....
Aug. 23	do	5,585 58	8,444 57	2,726 59	.....
Feb. 25	Madison.....	3,248 52	.....	.....	.....
Aug. 21	do	3,248 52	12,171 74	.....	5,674 70
Mar. 5	Mahoning....	6,581 52	.....	.....	.....
Aug. 23	do	6,581 52	12,940 78	222 26	.....
Feb. 15	Marion.....	3,773 88	.....	.....	.....
Aug. 6	do	3,773 88	9,809 10	.....	2,261 34
Feb. 25	Medina.....	5,716 26	.....	.....	.....
Aug. 26	do	5,716 26	10,674 09	758 43	.....
Feb. 6	Meigs.....	6,799 98	.....	.....	.....
Sept. 11	do	6,799 98	6,987 25	6,612 71	.....
Feb. 26	Mercer.....	3,699 30	.....	.....	.....
Aug. 15	do	3,699 30	3,963 00	3,435 60	.....
Feb. 14	Miami.....	7,710 78	.....	.....	.....
Aug. 9	do	7,710 78	18,463 62	.....	3,042 06
Mar. 1	Monroe.....	7,023 06	.....	.....	.....
Aug. 15	do	7,023 06	6,215 09	7,831 03	.....
Feb. 19	Montgomery..	12,237 72	.....	.....	.....
Aug. 20	do	12,237 72	35,811 94	.....	11,336 50
Feb. 28	Morgan.....	5,823 84	.....	.....	.....
Aug. 31	do	5,823 84	8,347 88	3,299 80	.....
Feb. 12	Morrow.....	5,259 54	.....	.....	.....
July 30	do	5,259 54	9,762 69	756 39	.....

COMMON SCHOOL FUND—Continued.

Date.	Counties.	Payments to Counties.	Receipts from Counties.	Excess of paym'ts to Counties.	Excess of rec'pts from Counties.
1861—Feb. 14	Muskingum	\$11,236 66			
Sept. 11	do	11,286 66	\$23,672 32		\$1,099 00
Feb. 28	Noble	5,995 48			
Aug. 24	do	5,195 48	5,564 01	\$5,626 95	
Mar. 4	Ottawa	1,630 20			
Aug. 21	do	1,630 20	2,543 42	716 98	
Feb. 27	Paulding	1,267 20			
Aug. 16	do	1,267 20	1,590 83	943 57	
Feb. 13	Perry	5,433 12			
Aug. 6	do	5,433 12	7,510 07	3,326 17	
Mar. 20	Pickaway	5,833 08			
Aug. 28	do	5,833 08	19,810 65		8,144 49
Feb. 7	Pike	3,616 80			
Aug. 20	do	3,616 80	4,951 18	2,282 42	
Feb. 12	Portage	5,678 64			
Aug. 15	do	5,678 64	14,835 84		3,478 56
Feb. 26	Preble	5,277 36			
Aug. 27	do	5,277 36	16,508 86		5,954 14
Feb. 21	Putnam	3,379 20			
Aug. 30	do	3,379 20	4,041 50	2,716 90	
Feb. 21	Richland	7,801 86			
Aug. 15	do	7,801 86	15,952 13		358 41
Feb. 20	Ross	8,556 24			
Aug. 27	do	8,556 24	23,406 07		6,293 59
Mar. 5	Sandusky	5,322 90			
Aug. 8	do	5,322 90	8,142 39	2,503 41	
Feb. 20	Scioto	6,312 90			
Aug. 29	do	6,312 90	9,291 74	3,334 06	
Feb. 18	Seneca	7,910 76			
Aug. 20	do	7,910 76	15,282 88	538 64	
Feb. 21	Shelby	4,571 16			
Aug. 23	do	4,571 16	7,893 78	1,248 54	
Feb. 15	Stark	11,144 10			
Aug. 19	do	11,144 10	21,818 13	470 07	
Feb. 20	Summit	6,652 80			
Aug. 15	do	6,652 80	15,132 72		1,827 12
Mar. 5	Trumbull	7,962 24			
Aug. 27	do	7,962 24	15,093 06	831 42	
Mar. 6	Tuscarawas	8,700 12			
Aug. 26	do	8,700 12	13,837 75	3,562 49	
Feb. 20	Union	4,216 74			
Aug. 26	do	4,216 74	7,150 79	1,232 69	
Feb. 27	Van Wert	2,750 22			
Aug. 26	do	2,750 22	2,988 96	2,511 48	
Feb. 28	Vinton	3,632 64			
Aug. 21	do	3,632 64	3,778 77	3,436 51	
Feb. 28	Warren	6,682 50			
Aug. 13	do	6,682 50	19,854 07		6,489 07
Feb. 21	Washington	9,307 98			
Aug. 20	do	9,307 98	11,072 38	7,543 58	
Feb. 19	Wayne	8,665 80			
Aug. 7	do	8,665 80	17,448 38		116 78
Feb. 19	Williams	4,394 28			
Aug. 13	do	4,394 28	3,807 73	4,980 83	
Mar. 6	Wood	4,426 62			
Aug. 27	do	4,426 62	4,555 26	4,297 98	
Feb. 19	Wyandot	4,116 42			
Aug. 20	do	4,116 42	7,499 69	732 95	
	Totals	\$1,205,107 20	\$1,204,839 83	.....	.....

*Tabular Statement of Tolls, Fines and Water Rents, collected at the several offices on
February*

What Office.	Fines.	Water Rents.	Tolls.	Total.
OHIO CANAL.				
Cleveland.....		\$335 00	\$950 90	\$1,285 90
Akron.....		130 00	1,115 18	1,245 18
Massillon.....		162 50	649 66	812 16
Dover.....			427 01	427 01
Roscoe.....		185 00	287 43	472 43
Dresden.....			42 59	42 59
Newark.....		110 00	508 58	618 58
Carroll.....			531 09	531 09
Columbus.....			443 86	443 86
Circleville.....		100 00	420 80	520 80
Chillicothe.....		325 50	1,071 17	1,396 67
Waverly.....		250 00	1,406 44	1,656 44
Portsmouth.....			1,093 02	1,093 02
Total.....		1,598 00	8,947 73	10 545 73
MIAMI AND ERIE CANAL.				
Cincinnati.....		3,370 84	3,315 87	6,686 71
Hamilton.....		210 00	388 63	598 63
Middletown.....	30 00	616 66	1,252 40	1,899 06
Dayton.....		1,271 75	796 91	2,068 66
Piqua.....		480 50	1,860 72	2,341 22
St. Mary's.....		487 50	890 10	1,377 60
Junction.....			1,355 48	1,355 48
Maumee.....		521 50	260 63	782 13
Toledo.....		402 00	1,521 55	1,923 55
Defiance.....				
Total.....	30 00	7,360 75	11,642 29	19,033 04
MUSKINGUM IMPROVEMENT.				
Dresden.....			137 43	137 43
Zanesville.....		320 00	767 90	1,087 90
McConnelsville.....			753 09	753 09
Harmar.....		50 00	1,319 12	1,369 12
Total.....		370 00	2,977 54	3,347 54
HOCKING CANAL.				
Carroll.....			274 07	274 07
Logan.....		40 00	1,734 36	1,774 36
Total.....		40 00	2,008 43	2,048 43
WALHONDING CANAL.				
Roscoe.....		200 00	58 84	258 84
Grand Total.....	30 00	9,568 75	25,634 83	35,233 58

the Ohio Canals, and paid into the State Treasury, during the quarter ending 15, 1861.

What Office.	Tolls Refund. ed.	Inciden- tal ex- penses.	Amount paid into State Treasury.	Total.
OHIO CANAL.				
Cleveland.....	\$4 97		\$1,241 36	\$1,246 33
Akron.....	4 26		1,262 06	1,266 32
Massillon.....	2 40		809 76	812 16
Dover.....			397 34	397 34
Roseoe.....	1 08	\$10 89	485 44	497 41
Dresden.....		3 06	460 21	463 28
Newark.....		14 46	604 12	618 58
Carroll.....	1 70		673 08	674 78
Columbus.....	3 50		312 87	316 37
Circleville.....		4 73	525 16	529 89
Chillicothe.....			1,783 57	1,783 57
Waverly.....	2 32	4 20	1,638 90	1,665 42
Portsmouth.....			1,368 17	1,368 17
Total	20 23	37 34	11,582 05	11,639 62
MIAMI AND ERIE CANAL.				
Cincinnati.....	3 28	19 57	7,639 12	7,661 97
Hamilton.....			753 46	753 46
Middletown.....			1,685 49	1,685 49
Dayton.....		23 45	2,161 44	2,184 89
Piqua.....		22 05	2,183 69	2,205 74
St. Mary's.....			1,364 07	1,364 97
Junction.....		11 05	1,688 00	1,699 05
Maumee.....		45 13	730 40	775 53
Toledo.....	3 69	22 58	1,887 41	1,913 68
Defiance.....			108 33	108 33
Total	6 97	143 83	20,202 31	20,353 11
MUSKINGUM IMPROVEMENT.				
Dresden.....			115 78	115 78
Zanesville.....		5 38	1,642 84	1,649 22
McConnellsville.....		10 55	753 00	763 55
Harmar.....	5 20	8 30	1,352 77	1,366 27
Total.....	5 20	24 23	3,864 39	3,893 82
HOCKING CANAL.				
Carroll.....			409 22	409 22
Logan.....			1,637 60	1,637 60
Total			2,046 82	2,046 82
WALHONDING CANAL.				
Roseoe.....			235 54	225 54
Grand Total.....	32 40	205 40	37,921 11	38,158 91

*Tabular Statement of Tolls, Fines, and Water Rents collected at the several offices
May*

What Office.	Fines.	Water Rents.	Tolls.	Total.
OHIO CANAL.				
Cleveland.....		\$31 50	\$3,142 44	\$3,173 94
Akron.....		130 00	3,497 06	3,627 06
Massillon.....		50 00	867 80	917 80
Dover.....		155 00	601 82	756 82
Roscoe.....			619 01	619 01
Dresden.....			200 64	200 64
Newark.....		20 00	846 04	866 04
Carroll.....	\$5 00	75 84	2,557 91	2,638 75
Columbus.....			793 55	793 55
Circleville.....		100 00	1,194 18	1,294 18
Chillicothe.....	5 00	413 00	2,194 89	2,612 89
Waverly.....			1,175 18	1,175 18
Portsmouth.....			1,974 02	1,974 02
Total.....	10 00	975 34	19,664 54	20,649 88
MIAMI AND ERIE CANAL.				
Cincinnati.....	75 00		6,118 98	6,193 98
Hamilton.....		308 04	609 75	917 79
Middletown.....	10 00	1,329 27	1,614 02	2,953 29
Dayton.....		100 00	2,028 97	2,128 97
Piqua.....		150 00	4,686 20	4,836 20
St. Marys.....			1,748 34	1,748 34
Junction.....		118 64	3,769 19	3,887 83
Maumee.....			791 39	791 39
Toledo.....		102 00	2,116 87	2,218 87
Total.....	85 00	2 107 95	23,483 71	25,676 66
MUSKINGUM IMPROVEMENT.				
Dresden.....			145 16	145 16
Zanesville.....		900 00	1,043 33	1,943 33
McConnellsville.....			758 37	758 37
Harmar.....		31 50	1,421 86	1,453 38
Total.....		931 50	3,368 74	4,300 24
HOCKING CANAL.				
Carroll.....			612 62	612 62
Logan.....			3,362 65	3,362 65
Total.....			3,975 27	3,975 27
WALHONING CANAL.				
Roscoe.....		300 00	80 61	380 61
Grand Total.....	95 00	4,314 79	50,572 87	54,982 66

on the Ohio Canals, and paid into the State Treasury, during the quarter ending 15, 1861.

What Office.	Tolls Refund- ed.	Incident al Ex- penses.	Am't paid into State Treasury.	Total.
OHIO CANAL.				
Cleveland	\$17 69		\$3,159 60	\$3,177 29
Akron			3,627 06	3,627 06
Massillon	1 02		916 78	917 80
Dover	3 42		536 73	540 15
Roscoe	15 10	\$18 30	377 97	411 37
Dresden	5 31		77 00	82 31
Newark			694 48	694 48
Carroll	96		1,959 62	1,960 58
Columbus	16 86		914 18	931 04
Circleville	6 63		1,277 51	1,284 14
Chillicothe			1,828 40	1,828 40
Waverly	12 85		1,152 66	1,165 51
Portsmouth	29		1,790 41	1,790 70
Total	80 13	18 30	12,312 40	18,410 83
MIAMI AND ERIE CANAL.				
Cincinnati			6,607 99	6,607 99
Hamilton	2 39		358 60	360 99
Middletown	6 48		3,175 23	3,182 11
Dayton	15 28		2,277 19	2,292 47
Piqua			4,329 58	4,329 58
St. Marys			1,748 34	1,748 34
Junction			3,325 00	3,325 00
Maumee			672 41	672 41
Toledo	3 85		1,702 62	1,706 47
Total	28 40		24,196 96	24,225 36
MUSKINGUM IMPROVEMENT.				
Dresden			197 00	197 00
Zanesville	2 96		1,998 70	2,001 66
McConnelsville	3 04			3 04
Harmar	1 97		1,367 41	1,369 38
Total	7 97		3,563 11	3,571 08
HOCKING CANAL.				
Carroll			657 80	657 80
Logan			2,910 00	2,910 00
Total			3,567 80	3,567 80
WALHONDING CANAL.				
Roscoe		27 70	408 30	436 00
Grand Total	116 50	46 00	50 048 57	50,211 07

*Tabular Statement of Tolls, Fines and Water Rents, collected at the several offices on
November*

What Office.	Fines.	Water Rents.	Tolls.	Total.
OHIO CANAL.				
Cleveland.....		\$510 00	\$1,314 03	\$1,824 03
Akron.....			1,461 91	1,461 91
Massillon.....			273 75	273 75
Dover.....		100 00	455 69	555 69
Roscoe.....			289 68	289 68
Dresden.....		125 00	41 47	166 47
Newark.....		85 00	230 99	315 99
Carroll.....		37 50	803 13	840 63
Columbus.....		125 00	380 94	505 94
Circleville.....		250 00	160 89	410 89
Chillicothe.....	\$10 00	118 00	670 89	798 89
Waverly.....		200 00	257 19	457 19
Portsmouth.....			131 96	131 96
Total.....	10 00	1,550 50	6,472 52	8,033 02
MIAMI AND ERIE CANAL.				
Cincinnati.....		6,582 33	1,353 60	7,935 93
Hamilton.....		203 30	113 71	317 01
Middletown.....		616 46	359 21	975 67
Dayton.....	15 67	1,160 50	636 33	1,812 50
Piqua.....		354 00	1,174 75	1,528 75
St. Marys.....	10 00	1,646 75	454 99	2,111 74
Junction.....		33 34	2,548 07	2,581 41
Maumee.....		412 00	644 01	1,056 01
Toledo.....		137 50	1,523 42	1,660 92
Total.....	25 67	11,146 18	8,808 09	19,979 94
MUSKINGUM IMPROVEMENT.				
Dresden.....			28 37	28 37
Zanesville.....		140 00	261 52	401 52
McConnelsville.....			197 80	197 80
Harmar.....			174 21	174 21
Total.....		140 00	661 90	801 90
HOCKING CANAL.				
Carroll.....			165 07	165 07
Logan.....		25 00	1,149 71	1,174 71
Total.....		25 00	1,314 78	1,339 78
WALHONDING CANAL.				
Roscoe.....		100 00	15 59	115 59
Grand Total.....	35 67	12,961 68	17,272 88	30,270 23

the Ohio Canals, and paid into the State Treasury during the six months ending 15, 1861.

What Office.	Tolls re- funded	Inciden- tal ex- penses.	Am't paid into State Treasury.	Total.
OHIO CANAL.				
Cleveland	\$3 64		\$2,343 23	\$2,346 87
Akron	13 60		1,636 31	1,649 91
Massillon	85		251 60	252 45
Dover			802 03	802 03
Roscoe			400 00	400 00
Dresden			206 79	206 79
Newark		\$1 03	486 68	487 71
Carroll			1,403 86	1,403 86
Columbus			453 23	453 23
Circleville			411 75	411 75
Chillicothe		99	1,719 47	1,720 46
Waverly			462 51	462 51
Portsmouth	29		321 31	321 60
Total.....	18 38	2 02	10,898 77	10,919 17
MIAMI AND ERIE CANAL.				
Cincinnati			7,587 61	7,587 61
Hamilton			977 68	977 68
Middletown			1,051 12	1,051 12
Dayton		\$50 00	2,002 24	2,052 24
Piqua			1,771 30	1,771 30
St. Marys			2,111 74	2,111 74
Junction	3 84		3,062 16	3,066 00
Maumee			1,181 59	1,181 59
Toledo	18 12		2,143 47	2,161 59
Total.....	21 96	\$50 00	21,888 91	21 960 87
MUSKINGUM IMPROVEMENT.				
Dresden			36 93	36 93
Zanesville			621 42	621 42
McConnelsville			725 48	725 48
Harmar			174 21	174 21
Total.....			1,558 04	1,558 04
HOOVER CANAL.				
Carroll			197 38	197 38
Logan			1,779 67	1,779 67
Total.....			1,977 05	1,977 05
WALHONDING CANAL.				
Roscoe				
Grand Total.....	40 34	52 02	36,322 77	36,415 13

*Tabular Statement of Tolls, Fines, and Water Rents collected at the several offices
November*

What Office.	Fines.	Water Rents.	Tolls.	Total.
OHIO CANAL.				
Cleveland		\$876 50	\$5,407 37	\$6,283 87
Akron		260 00	6,074 15	6,334 15
Massillon		212 50	1,791 21	2,003 71
Dover		255 00	1,484 52	1,739 52
Roscoe		185 00	1,196 12	1,381 12
Dresden		125 00	284 70	409 70
Newark		215 00	1,585 61	1,800 61
Carroll	\$5 00	113 34	3,892 13	4,010 47
Columbus		125 00	1,618 35	1,743 35
Circleville		40 00	1,775 87	2,225 87
Chillicothe	15 00	856 50	3,936 95	4,808 45
Waverly		450 00	2,638 81	3,288 81
Portsmouth			3,199 00	3,199 00
Total	20 00	4,123 84	35,084 79	39,228 63
MIAMI AND ERIE CANAL.				
Cincinnati	75 00	9,953 17	10,788 45	20,816 62
Hamilton		721 34	1,112 09	1,833 43
Middletown	40 00	2,562 39	3,225 63	5,828 02
Dayton	15 67	2,532 25	3,462 21	6,010 13
Piqua		984 50	7,721 67	8,706 17
St. Marys	10 00	2,134 25	3,093 43	5,237 68
Junction		151 98	7,672 74	7,824 72
Maumee		933 50	1,696 03	2,629 53
Toledo		641 50	5,161 84	5,803 34
Defiance				
Total	140 67	20,614 88	43,934 09	64,689 64
MUSKINGUM IMPROVEMENT.				
Dresden			310 96	310 96
Zanesville		1,360 00	2,072 75	3,432 75
McConnelsville			1,709 26	1,709 26
Hannan		81 50	2,915 21	2,996 71
Total		1,441 50	7,008 18	8,449 68
HOCKING CANAL.				
Carroll			1,051 76	1,051 76
Logan		65 00	6,246 72	6,311 72
Total		65 00	7,298 48	7,363 48
WALHONDING CANAL.				
Roscoe		600 00	155 04	755 04
Grand Total	160 67	26,845 22	93,480 58	120,486 47

on the Ohio Canals, and paid into the State Treasury, during the year ending 15th, 1861.

What Office.	Tolls re- funded.	Inciden- tal ex- penses.	Am't paid into State Treasury.	Total.
OHIO CANAL.				
Cleveland	\$26 30	.....	\$6,744 19	\$6,770 49
Akron	17 86	.....	6,525 43	6,543 29
Massillon	4 27	.....	1,978 14	1,982 41
Dover	3 42	.....	1,736 10	1,739 52
Roseoe	16 18	\$29 19	1,263 41	1,308 78
Dresden	5 31	3 06	744 01	752 38
Newark .....	.....	15 49	1,785 28	1,800 77
Carroll	2 66	.....	4,036 56	4,039 22
Columbus	20 36	.....	1,680 28	1,700 64
Circleville	6 63	4 73	2,214 42	2,225 78
Chillicothe .....	.....	99	5,531 44	5,332 43
Waverly	15 17	4 20	3,274 07	3,293 44
Portsmouth	58	.....	3,479 89	3,480 47
Total	118 74	57 66	40,793 22	40,969 62
MIAMI AND ERIE CANAL.				
Cincinnati	3 28	19 57	21,834 72	21,857 57
Hamilton	2 39	.....	2,089 74	2,092 13
Middletown	6 88	.....	5,911 84	5,918 72
Dayton	15 28	73 45	6,440 87	6,529 60
Piqua .....	.....	22 05	8,284 57	8,306 62
St. Marys .....	.....	.....	5,225 05	5,225 05
Junction	3 84	11 05	8 075 16	8,090 05
Maumee .....	.....	45 13	2,584 41	2,629 53
Toledo	25 66	22 58	5,733 50	5,781 74
Defiance .....	.....	.....	108 33	108 33
Total	57 33	193 83	66,298 14	66,539 34
MUSKINGUM IMPROVEMENT.				
Dresden .....	.....	.....	349 71	349 71
Zanesville	2 96	5 38	4,262 96	4,271 30
McConnelsville	3 04	10 55	1,478 48	1,492 07
Harmar	7 17	8 30	3,079 69	3,095 16
Total	13 17	24 23	9,170 84	9,208 24
HOCKING CANAL.				
Carroll .....	.....	.....	1 264 40	1,264 40
Logan .....	.....	.....	6,327 27	6,327 27
Total .....	.....	.....	7,591 67	7,591 67
WALHONDING CANAL.				
Roseoe .....	.....	27 70	633 84	661 54
Grand Total	189 24	303 42	124,477 75	124,970 41

Statement of Acting Commissioners' outstanding checks, November 15, 1861.

Amount of checks outstanding Nov. 15, 1860.....	\$128,971 43	
“ of Auditor's warrants outstanding to Nov. 15, 1860	150 00	
	<hr/>	\$129,121 43
Amount of Acting Commissioners' checks, issued during the year ending Nov. 15, 1861	\$138,781 22	
Amount appropriated for payment of the claim of S. Doyle.....	2,761 44	
Amount appropriated for payment of the claim of P. Edwards	124 47	
Amount appropriated for payment of the claim of Wm. Reid	66 00	
Amount of salaries of members of the Board Public Works	4,750 00	
	<hr/>	146,483 13
		<hr/>
		\$275,604 56
Amount of checks outstanding Nov. 15, 1860, redeemed during the year ending Nov. 15, 1861....	\$95,798 11	
Amount of checks issued during the year ending Nov. 15, 1861, which were redeemed during the same period	104,479 75	
Amount paid salaries of members Board Public Works	4,750 00	
“ paid claim of S. Doyle	2,761 44	
“ paid claim of P. Edwards	124 47	
“ paid claim of Wm. Reid	66 00	
“ paid Auditor's outstanding warrants.....	150 00	
	<hr/>	\$208,129 77
		<hr/>
Balance checks outstanding Nov. 15, 1861.....		\$67,474 79
		<hr/>

RECEIPTS FROM STATE TAXES, AUCTION DUTIES, SHOW AND PEDDLERS' LICENSES.

Statement showing the amount of State Taxes paid by the various counties of Ohio into the State Treasury during the fiscal year ending November 15, 1861. Also the amount of Auction Duties, and Peddlers' and Show Licenses, paid in like manner.

NAMES OF COUNTIES.	State Debt or Sinking Fund.	General Revenue due for State Expenses.	State Common School Fund.	District School Library Fund	Total State Taxes.	Peddlers' Li- censes.	Auction Duties	Show Licenses.	Total of Show and Peddlers' Li- censes and Auction Duties
Adams.....	\$9,186 01	\$4,208 98	\$7,385 53	\$7 54	\$20,788 06	\$2 85	.....	.....	\$2 85
Allen.....	7,379 63	3,403 11	6,019 27	23 13	16,825 14	.....	.....	\$28 50	28 50
Ashland.....	13,751 01	6,320 63	11,132 71	21 89	31,226 15	.....	.....	.....	.....
Ashabula.....	15,321 63	7,026 88	12,345 79	17 44	34,711 74	.....	\$30 63	28 50	59 13
Athens.....	6,765 88	3,163 27	5,617 23	2 98	15,539 36	.....	2 66	8 55	11 21
Auglaize.....	6,576 01	3,021 77	5,321 50	12 15	14,931 43	7 60	7 13	19 00	33 73
Belmont.....	20,815 36	9,565 18	16,842 85	38 02	47,961 41	58 50	.....	.....	58 50
Brown.....	15,887 64	7,296 26	12,851 21	28 84	36,063 95	12 35	.....	28 50	40 85
Butler.....	32,341 33	14,807 95	27,256 55	19 41	74,425 24	15 20	.....	38 60	53 80
Carroll.....	8,471 76	3,889 46	6,842 49	13 11	19,216 82	1 90	.....	.....	1 90
Champaign.....	20,466 16	9,371 75	16,434 74	12 44	46,985 09	2 85	.....	47 50	50 35
Clark.....	23,908 11	10,941 67	19,174 10	9 38	54,033 26	21 85	8 07	19 00	48 92
Clermont.....	20,696 94	9,459 73	16,556 70	14 37	46,727 74	.....	39 80	19 00	58 80
Clinton.....	17,966 89	8,308 18	14,671 92	31 14	40,978 13	8 55	.....	47 50	56 05
Columbiana.....	19,693 40	9,015 95	15,807 60	10 45	44,527 40	35 15	11 73	8 79	55 67
Coshocton.....	14,222 41	6,522 30	11,452 32	11 73	32,308 76	17 91	.....	.....	17 91
Crawford.....	15,461 99	7,083 26	12,427 65	11 61	34,944 51	2 85	1 90	19 00	23 75
Cuyahoga.....	52,091 49	23,917 92	42,120 14	88 74	118,218 29	81 18	.....	.....	81 18
Darke.....	15,041 15	6,897 45	12,116 74	16 76	34,072 11	.....	.....	32 28	32 28
Defiance.....	4,261 20	1,896 72	3,410 54	6 98	9,575 74	.....	1 90	11 86	13 76
Delaware.....	14,982 81	6,884 51	12,122 34	27 69	34,017 95	9 50	.....	.....	9 50
Erie.....	13,177 27	5,886 96	10,552 91	17 81	29,634 94	28 50	.....	.....	28 50
Fairfield.....	22,006 91	10,056 64	17,591 34	19 06	49,673 95	8 55	.....	9 50	18 05
Fayette.....	15,318 07	7,011 04	12,282 99	5 43	34,617 53	19 95	.....	.....	29 45
Franklin.....	44,531 38	20,497 71	36,170 94	109 22	101,309 25	70 30	16 62	19 00	105 92
Fulton.....	3,153 77	1,451 03	2,559 28	7 15	7,171 23	.....	.....	.....	.....
Gallia.....	7,610 58	3,490 97	6,134 60	9 23	17,245 38	19 00	17 85	28 50	65 35

RECEIPTS FROM STATE TAXES, AUCTION DUTIES, SHOW AND PEDDLERS' LICENSES—Continued.

NAMES OF COUNTIES.	State Debt or Sinking Fund	General Revenue for State	State Common School Fund.	District School Library Fund.	Total State Taxes.	Peddlers' Li- censes.	Auction Duties	Show Li- censes.	Total of Show Auction Duties and Peddlers' Li- censes
Geauga.....	\$10,119 87	\$4,633 23	\$8,123 12	\$5 44	\$22,881 66	\$36 60	.....	\$38 00	.....
Greene.....	26,539 86	12,157 95	21,330 89	19 72	60,048 42	7 12	.....	.....	\$64 60
Guernsey.....	11,654 18	5,352 09	9,417 85	18 85	26,442 98	.....	\$17 93	.....	25 02
Hamilton.....	196,542 95	90,166 59	158,472 52	247 63	445,429 69	172 26	.....	19 80	192 06
Hancock.....	10,990 48	5,932 03	8,932 84	6 09	24,851 44	.....	.....	9 50	9 50
Hardin.....	6,138 81	2,936 60	4,969 88	14 42	13,969 71	.....	95	19 00	19 95
Harrison.....	13,062 50	5,983 55	10,484 02	6 39	29,536 46	14 25	19 45	447 89	481 29
Henry.....	2,653 76	1,227 02	2,176 92	10 78	6,068 48	.....	3 65	.....	3 65
Highland.....	21,430 70	9,828 42	17,267 12	23 56	48,549 80	25 65	.....	98 50	54 15
Hocking.....	5,122 54	2,349 56	4,128 30	6 06	11,606 46	.....	1 90	.....	1 90
Holmes.....	11,324 43	5,180 98	9,075 27	3 11	25,583 79	14 25	9 38	.....	23 63
Huron.....	18,451 49	8,446 13	14,803 21	9 97	41,710 80	.....	.....	47 50	47 50
Jackson.....	5,907 69	2,718 56	4,797 57	13 91	13,437 73	6 65	.....	9 50	16 15
Jefferson.....	16,367 36	7,434 43	13,141 28	9 71	37,012 77	24 70	4 18	.....	38 38
Knox.....	17,950 91	8,229 21	14,450 43	17 94	40,648 49	.....	.....	.....	.....
Lake.....	9,440 80	4,320 35	7,570 44	3 55	21,335 14	4 75	9 82	.....	14 57
Lawrence.....	9,579 87	3,932 17	6,902 25	7 58	19,421 87	2 85	.....	9 50	12 35
Licking.....	28,812 86	13,199 62	23,245 35	20 49	65,278 34	10 45	16 33	24 62	51 40
Liening.....	13,396 94	6,099 98	10,778 07	26 16	30,931 15	.....	2 29	28 50	30 79
Logan.....	16,239 71	7,429 84	13,012 31	4 58	36,686 44	.....	.....	.....	.....
Lorain.....	20,316 05	4,764 89	8,444 57	36 81	32,562 32	5 70	28 50	71 25	105 45
Lucas.....	15,180 09	6,946 90	12,171 74	5 58	34,304 31	9 50	3 80	19 00	32 30
Madison.....	16,080 68	7,370 83	12,940 78	15 24	36,407 53	7 60	26 95	.....	34 55
Mahoning.....	12,204 64	5,590 93	9,809 10	9 08	27,613 75	.....	96	9 50	10 46
Marion.....	13,309 55	6,091 01	10,674 09	4 56	30,079 21	.....	12 19	.....	12 19
Medina.....	8,635 67	3,967 98	6,987 25	15 75	19,606 65	17 56	1 95	9 75	29 26
Meigs.....	2,927 74	2,927 74	3,963 00	23 08	11,020 96	.....	.....	.....	.....
Mercer.....	4,806 44	.....	3,963 00	23 08	51,944 92	4 75	.....	38 00	43 75
Miami.....	22,942 70	10,516 80	18,463 62	21 80	51,944 92	.....	.....	.....	95
Monroe.....	7,561 19	3,500 05	6,215 09	36 46	17,312 79	95	.....	.....	55 10
Montgomery.....	44,439 01	20,352 02	35,311 94	52 14	100,685 11	26 60	.....	28 50	55 10
Morgan.....	10,292 31	4,733 99	8,347 88	21 10	23,395 25	5 70	38 59	.....	44 29

Morrow.....	12,143 36	5,563 60	9,762 69	9 60	27,479 25	5 70	.....	19 00	24 70
Muskingum.....	29,437 35	13,488 54	23,672 32	25 12	66,623 33	5 70	.....	.....	15 50
Noble.....	6,884 28	3,161 28	5,564 01	10 31	15,619 88	.....	9 80	.....	.....
Ottawa.....	3,125 43	1,439 84	2,543 42	8 66	7,117 25	.....	.....	.....	.....
Paulding.....	1,892 38	886 36	1,590 83	14 98	4,384 55	.....	.....	.....	.....
Perry.....	9,386 42	4,239 26	7,540 07	6 38	21,232 13	.....	1 90	9 50	11 40
Pickaway.....	24,727 01	11,309 51	19,810 65	7 25	55,854 43	.....	.....	20 00	20 00
Pike.....	6,157 73	2,897 64	4,351 18	9 90	13,967 45	19 00	.....	19 50	38 50
Portage.....	18,452 22	8,455 50	14,835 84	15 14	41,758 70	2 85	11 88	.....	14 73
Preble.....	20,580 05	9,419 55	16,508 86	8 65	46,517 11	8 55	.....	38 00	46 55
Putnam.....	4,998 75	2,296 07	4,041 50	8 46	11,344 78	17 73	7 99	19 08	44 72
Richland.....	19,791 61	9,075 74	15,952 13	23 85	44,843 33	26 73	30 60	29 70	87 03
Ross.....	28,808 32	13,288 05	23,406 07	25 60	65,528 04	26 60	25 33	38 00	89 93
Sanduaky.....	10,175 93	4,652 81	8,142 39	.....	22,971 13	.....	.....	.....	.....
Saioto.....	11,501 05	5,281 00	9,291 74	18 17	26,091 96	25 65	.....	9 50	35 15
Seneca.....	19,021 74	8,713 00	15,282 88	13 05	43,030 67	2 85	24 10	29 10	56 05
Shelby.....	9,803 82	4,494 50	7,693 78	10 36	22,202 46	2 85	6 53	28 50	37 88
Stark.....	27,319 11	12,488 01	21,818 13	33 17	61,658 42	30 40	26 18	.....	56 58
Sunmit.....	18,821 27	8,623 48	15,132 72	15 15	42,592 62	2 85	4 90	9 50	17 25
Trumbull.....	18,789 07	8,776 63	15,093 06	12 25	42,641 01	.....	.....	.....	.....
Tuscarawas.....	17,234 94	7,891 64	13,837 75	9 95	38,974 28	.....	.....	.....	.....
Union.....	8,793 60	4,049 70	7,150 79	23 11	20,017 20	1 25	.....	38 00	39 25
Van Wert.....	3,672 60	1,692 55	2,988 96	10 12	8,364 23	5 70	.....	.....	5 70
Vinton.....	4,679 93	2,148 35	3,778 77	6 96	10,614 01	.....	.....	.....	.....
Warren.....	24,752 80	11,329 53	19,554 07	10 47	55,946 87	9 50	9 50	.....	19 00
Washington.....	13,771 55	6,309 32	11,072 38	11 05	31,164 30	4 75	.....	9 50	14 25
Wayne.....	21,762 84	9,958 22	17,448 38	6 01	49,175 45	6 65	57 29	.....	63 94
Williams.....	4,737 58	2,170 36	3,807 73	3 51	10,719 18	.....	.....	.....	.....
Wood.....	5,529 30	2,561 24	4,555 26	27 13	12,672 93	.....	.....	.....	.....
Wyandot.....	9,349 18	4,279 14	7,439 89	4 16	21,131 37	.....	.....	.....	.....
Totals.....	\$1,493,613 07	\$685,029 16	\$1,204,839 83	\$1,690 57	\$3,385,172 63	\$1,017 74	\$553 08	\$1,607 39	\$3,178 21

5 - App.

GRAND DUPLICATE OF

TABULAR STATEMENT exhibiting the number of acres of land, and the value thereof, in the several and credits; the total value of taxable property; the amount of tax levied by the General the expenses of the State Government, and for the support of State Common Schools the Grand Duplicate of Ohio, for the year 1861.

Names of Counties.	Acres of Land.	Value of Lands.	Value of Real Estate in Towns	Value of Chattel Property.	Total Value.
Adams.....	297,898	\$3,586,883	\$245,857	\$1,752,747	\$5,585,487
Allen.....	257,330	2,875,991	518,608	1,121,848	4,516,447
Ashland.....	254,424	5,937,585	353,243	2,127,018	8,417,846
Ashtabula.....	442,093	6,277,426	449,029	2,537,716	9,264,171
Athens*.....	304,126	2,812,413	408,275	1,335,196	4,555,884
Auglaize.....	245,286	2,465,813	414,031	1,065,598	3,945,442
Belmont.....	337,497	7,769,657	846,079	3,552,693	12,168,429
Brown.....	304,529	6,316,047	709,712	2,869,412	9,895,171
Butler†.....	293,204	11,968,180	2,166,970	5,912,722	20,047,872
Carroll.....	249,887	3,584,248	131,087	1,375,867	5,091,202
Champaign.....	264,814	7,598,480	1,058,750	3,364,456	12,021,686
Clarke.....	250,379	7,700,581	1,796,708	4,740,341	14,237,630
Clermont.....	282,907	7,946,340	767,640	3,346,120	12,060,100
Clinton.....	258,894	7,383,321	472,242	2,694,746	10,550,309
Columbiana.....	338,736	7,490,185	966,169	3,214,184	11,670,538
Coshocton.....	351,886	6,160,935	383,201	2,153,048	8,697,184
Crawford.....	254,862	5,791,835	758,430	2,460,401	9,010,666
Cuyahoga.....	281,105	9,595,127	14,785,135	6,223,146	30,603,408
Darke.....	376,738	6,098,946	458,086	2,414,315	8,971,347
Defiance.....	259,416	1,642,759	185,330	753,923	2,582,012
Delaware.....	284,182	5,555,421	876,151	2,516,528	8,948,100
Erie.....	157,637	4,043,303	1,310,020	2,265,931	7,619,254
Fairfield.....	509,388	8,571,060	1,085,899	3,251,708	12,908,667
Fayette.....	253,306	6,524,650	296,300	2,409,127	9,230,077
Franklin.....	335,797	12,738,160	6,950,107	7,231,492	26,919,759
Fulton.....	256,907	1,410,064	62,062	485,047	1,957,173
Gallia.....	286,508	2,510,448	581,386	1,480,542	4,572,376
Geauga.....	256,695	4,309,931	88,457	1,662,922	6,061,310
Greene.....	260,285	9,429,975	1,333,996	4,947,920	15,711,891
Guernsey.....	326,439	4,776,258	448,822	1,854,152	7,079,232
Hamilton.....	242,411	18,267,012	65,323,499	35,896,879	119,487,390
Hancock.....	336,639	4,485,720	458,460	1,835,605	6,779,785
Hardin.....	289,220	2,769,001	285,350	798,209	3,815,560
Harrison.....	254,744	4,940,002	337,856	2,442,544	7,720,402
Henry.....	261,271	1,187,919	107,819	407,284	1,703,022
Highland.....	338,355	8,432,261	984,328	3,371,326	12,787,915
Hoeking.....	260,036	1,986,290	211,464	855,941	3,053,695
Holmes.....	265,191	4,887,285	231,222	1,578,423	6,696,930
Huron.....	312,493	7,089,990	1,056,030	2,676,150	10,822,170
Jackson.....	253,017	2,096,730	206,837	1,093,350	3,396,917
Jefferson.....	257,146	5,837,960	1,134,417	2,656,650	9,629,027
Knox.....	328,952	7,423,194	925,555	2,473,435	10,822,184
Lake.....	145,453	3,304,164	501,918	1,827,192	5,633,274
Lawrence.....	280,841	2,166,437	697,640	1,963,991	4,828,068
Licking.....	430,413	11,516,894	1,477,038	4,276,485	17,270,417
Logan.....	282,782	4,879,530	653,881	2,402,161	7,935,572
Lorain.....	306,859	5,920,316	899,253	2,909,667	9,729,236
Lucas.....	207,540	2,370,510	2,529,200	1,808,480	6,708,190
Madison.....	293,032	5,955,915	352,957	2,817,344	9,126,216
Mahoning.....	266,111	6,309,662	605,766	2,533,094	9,448,522
Marion.....	254,678	4,898,925	434,563	2,057,998	7,391,486
Medina.....	262,735	5,483,132	240,234	2,068,744	7,792,110

OHIO, FOR THE YEAR 1861.

counties; the value of real property in cities and towns; the value of personal property, moneys Assembly for the payment of the principal and interest of the State debt, for the payment of and the War tax; the total amount of State tax, and also the total amount of all taxes on

STATE TAX FOR 1861.					
For State Debt or Sink ing Fund. 1 4-10 Mills.	War Purposes. 7-20 of a Mill.	Gen. Rev Fund for support of State Gov't. 1 4-10 Mills.	State Common School Fund. 1 4-10 Mills.	Total State Tax. 4-55 Mills.	Total Taxes for all purposes.
\$7,819 68	\$1,954 92	\$7,819 68	\$7,819 68	\$25,413 96	\$58,338 80
6,323 01	1,580 77	6,323 01	6,323 01	20,549 80	69,100 71
11,784 97	2,946 24	11,784 98	11,784 98	38,301 17	87,994 72
12,969 83	3,242 46	12,969 84	12,969 84	42,151 97	101,256 80
5,440 53	1,360 17	5,440 53	5,440 53	17,681 76	63,560 45
5,523 63	1,380 90	5,523 63	5,523 63	17,951 79	55,322 74
17,035 51	4,258 89	17,035 51	17,035 51	55,365 42	123,146 36
13,853 23	3,463 33	13,853 23	13,853 24	45,023 03	113,946 91
26,712 49	6,678 13	26,712 49	26,067 02	88,170 13	235,093 04
7,127 67	1,781 91	7,127 68	7,127 68	23,164 94	57,152 17
16,830 38	4,207 60	16,830 38	16,830 38	54,698 74	97,257 92
19,932 68	4,983 17	19,932 68	19,932 68	64,781 21	161,192 92
16,884 14	4,221 03	16,884 14	16,884 14	54,873 45	128,680 49
14,770 42	3,692 61	14,770 43	14,770 43	48,003 89	105,706 34
16,338 76	4,084 69	16,338 75	16,338 75	53,100 95	114,322 07
12,176 04	3,043 99	12,176 05	12,176 05	39,572 13	102,834 76
12,614 93	3,153 74	12,614 93	12,614 93	40,998 53	98,696 33
42,843 37	10,710 85	42,843 38	42,843 38	139,240 98	605,714 77
12,559 88	3,139 97	12,559 89	12,559 89	40,819 63	103,951 65
3,614 82	903 71	3,614 81	3,614 81	11,748 15	43,018 72
12,527 34	3,131 83	12,527 34	12,527 34	40,713 85	104,054 01
10,666 95	2,666 73	10,666 95	10,666 95	34,667 58	105,772 54
18,072 13	4,518 04	18,072 13	18,072 13	58,734 43	157,637 41
12,922 11	3,230 52	12,922 11	12,922 11	41,996 85	97,259 77
37,687 66	9,421 92	37,687 66	37,687 66	122,484 90	312,979 58
2,740 04	685 01	2,740 04	2,740 04	8,905 13	39,367 81
6,401 32	1,600 33	6,401 33	6,401 33	20,804 31	61,222 23
8,485 84	2,121 46	8,485 83	8,485 83	27,578 96	58,064 50
21,996 64	5,499 18	21,996 64	21,996 64	71,489 10	144,683 43
9,910 93	2,477 73	9,910 92	9,910 92	32,210 50	82,234 98
167,282 35	41,820 59	167,282 34	167,282 34	543,667 62	2,240,857 69
9,491 70	2,372 92	9,491 70	9,491 70	30,848 02	89,443 65
5,393 59	1,348 39	5,393 58	5,393 58	17,529 14	56,031 53
10,808 56	2,702 14	10,808 56	10,808 56	35,127 82	95,924 11
2,384 23	596 06	2,384 23	2,384 23	7,748 75	38,879 71
17,903 10	4,475 71	17,903 10	17,903 10	58,185 01	121,848 84
4,275 18	1,068 81	4,275 17	4,275 17	13,894 33	39,856 06
9,375 70	2,343 93	9,375 70	9,375 70	30,471 03	64,165 22
15,151 04	3,787 75	15,151 04	15,151 04	49,240 87	112,953 07
4,755 69	1,182 92	4,755 68	4,755 68	15,455 97	46,909 29
13,480 64	3,370 15	13,480 64	13,480 64	43,812 07	128,701 63
15,151 05	3,787 76	15,151 06	15,151 06	49,240 93	117,373 85
7,886 58	1,971 65	7,886 58	7,886 58	25,631 39	61,544 60
6,762 64	1,690 67	6,762 64	6,762 63	21,978 58	64,660 63
24,178 58	6,044 64	24,178 58	24,178 58	78,580 38	192,950 46
11,109 80	2,777 45	11,109 80	11,109 80	36,106 85	90,454 55
13,620 93	3,405 23	13,620 93	13,620 93	44,268 02	102,461 51
9,391 47	2,347 87	9,391 46	9,391 46	30,522 26	209,220 90
12,776 31	3,194 18	12,776 30	12,776 30	41,523 09	73,829 02
13,227 93	3,306 98	13,227 93	13,227 93	42,990 77	85,227 54
10,348 08	2,587 02	10,348 08	10,348 08	33,631 26	81,764 36
10,908 96	2,727 24	10,908 95	10,908 95	35,454 10	76,615 58

GRAND DUPLICATE OF OHIO,

Names of Counties.	Acres of Land.	Value of Lands.	Value of Real Estate in Towns.	Value of Chattel Property.	Total Value.
Meigs.....	260,980	\$3,161,334	\$741,987	\$1,568,000	\$5,471,321
Mercer.....	283,352	2,015,320	124,968	828,033	2,968,321
Miami.....	255,408	8,365,310	1,567,655	3,655,900	13,588,865
Monroe.....	284,509	3,163,213	236,163	1,140,735	4,540,111
Montgomery.....	287,326	12,523,805	5,828,590	7,459,019	25,811,414
Morgan.....	259,838	3,826,282	389,403	1,802,221	6,017,906
Morrow.....	254,032	4,883,729	303,440	2,097,293	7,284,462
Muskingum.....	419,652	9,876,662	2,571,323	4,696,263	17,144,248
Noble.....	253,723	2,964,237	108,967	1,140,619	4,213,823
Ottawa.....	160,672	1,396,106	88,944	441,477	1,926,521
Paulding.....	229,136	886,341	23,379	258,451	1,168,171
Perry.....	257,101	3,894,868	232,153	1,416,050	5,543,071
Pickaway.....	310,321	10,069,640	871,263	3,672,703	14,613,606
Pike.....	234,481	2,319,298	182,493	1,430,593	3,932,384
Portage.....	316,131	7,465,085	451,299	2,899,750	10,816,134
Preble.....	268,840	8,075,908	625,467	3,523,484	12,224,859
Putnam.....	297,451	2,198,630	192,932	717,055	3,108,617
Richland.....	310,278	7,121,782	1,263,445	3,496,568	11,881,795
Ross.....	411,512	10,082,840	2,067,570	4,220,769	16,371,179
Sandusky.....	255,823	3,661,367	563,146	1,983,844	6,208,357
Scioto.....	279,352	3,135,250	1,406,177	2,446,364	6,987,791
Seneca.....	346,929	7,272,236	1,096,323	2,961,503	11,330,062
Shelby.....	254,953	3,904,888	435,580	1,500,590	5,841,058
Stark.....	355,327	10,051,027	1,355,297	4,267,514	15,673,838
Summit.....	261,532	7,299,122	783,430	2,982,048	11,064,600
Trumbull.....	397,400	7,407,553	563,952	3,455,427	11,426,932
Tuscarawas.....	357,328	6,754,079	791,285	2,608,717	10,154,081
Union.....	272,017	3,732,915	212,093	1,269,116	5,214,124
Van Wert.....	257,870	1,458,073	170,406	661,761	2,290,240
Vinton.....	256,838	1,804,406	173,730	822,823	2,800,959
Warren.....	252,143	8,910,367	865,465	4,857,288	14,633,120
Washington.....	392,382	4,533,482	1,347,968	2,285,779	8,167,229
Wayne.....	346,140	8,820,221	782,979	3,291,394	12,894,594
Williams.....	263,575	2,012,677	172,035	812,694	2,997,406
Wood.....	388,875	2,365,295	236,671	836,079	3,438,045
Wyandot.....	255,772	3,570,426	427,866	1,586,790	5,585,082
Totals.....	25,871,275	494,064,639	149,818,913	248,966,532	892,850,084

* In Athens county, college lands, to the amount of \$669,356, are claimed as exempt from taxation for all State purposes.

† In Butler county, college lands, to the amount of \$967,521, are claimed as exempt from State taxation, excepting for Common School Fund.

FOR THE YEAR 1861—Continued.

STATE TAX FOR 1861.					Total Taxes for all Purposes.
For State Debt or Sinking Fund. 1 4-10 Mills.	War Purposes. 7-20 of a Mill	General Revenue Fund for support of State Government. 1 4-10 of a Mills.	State Common School Fund. 1 4-10 Mills.	Total State Tax. 4.55 Mills.	
\$7,659 86	\$1,914 96	\$7,659 85	\$7,659 86	\$24,894 53	\$65,595 67
4,155 46	1,039 44	4,155 45	4,155 45	13,505 80	45,164 38
19,024 41	4,756 10	19,024 41	19,024 41	61,829 33	168,260 75
6,356 31	1,589 10	6,356 30	6,356 30	20,658 01	58,928 21
36,135 98	9,033 99	36,135 98	36,135 98	117,441 93	332,111 84
8,425 07	2,106 27	8,425 06	8,425 06	27,381 46	68,732 17
10,198 24	2,549 56	10,198 24	10,198 24	33,144 28	68,931 17
24,001 95	6,000 48	24,001 95	24,001 95	78,006 33	234,692 54
5,899 35	1,474 84	5,899 35	5,899 35	19,172 89	58,305 59
2,697 13	674 29	2,697 13	2,697 13	8,765 68	44,583 65
1,635 44	408 86	1,635 44	1,635 44	5,315 18	41,180 64
7,760 30	1,940 08	7,760 29	7,760 29	25,220 96	56,603 67
20,459 04	5,114 76	20,459 05	20,459 05	66,491 90	147,175 68
5,505 33	1,376 32	5,505 33	5,505 33	17,892 31	41,215 93
15,142 58	3,785 57	15,142 57	15,142 57	49,213 29	93,833 78
17,114 80	4,278 69	17,114 80	17,114 80	55,623 09	117,277 99
4,352 06	1,088 01	4,352 06	4,352 06	14,144 19	60,040 25
16,634 52	4,158 62	16,634 51	16,634 51	54,062 16	129,582 12
22,919 65	5,729 91	22,919 65	22,919 65	74,468 86	251,305 43
8,691 66	2,172 96	8,691 66	8,691 66	28,247 94	87,175 25
9,782 91	2,445 72	9,782 91	9,782 91	31,794 45	134,327 89
15,862 08	3,965 52	15,862 08	15,862 08	51,551 76	111,785 81
8,177 48	2,044 37	8,177 48	8,177 48	26,576 81	81,001 14
21,943 37	5,485 85	21,943 37	21,943 37	71,315 96	205,923 28
15,490 44	3,872 62	15,490 44	15,490 44	50,343 94	117,969 47
15,997 71	3,999 40	15,997 71	15,997 71	51,992 53	111,653 81
14,215 73	3,553 93	14,215 73	14,215 73	46,201 12	109,473 27
7,299 77	1,824 94	7,299 77	7,299 77	23,724 25	59,136 74
3,205 32	801 32	3,205 34	3,205 32	10,417 30	43,781 47
3,921 33	980 34	3,921 34	3,921 34	12,744 35	35,591 65
20,486 36	5,121 59	20,486 37	20,486 37	66,580 69	141,919 05
11,434 12	2,858 53	11,434 12	11,434 12	37,160 89	116,858 01
18,054 42	4,512 97	18,054 42	18,054 42	58,676 23	122,583 60
4,196 35	1,049 08	4,196 38	4,196 36	13,638 17	49,008 58
4,813 26	1,203 32	4,813 26	4,813 26	15,643 10	100,170 93
7,819 11	1,954 78	7,819 11	7,819 11	25,412 11	63,871 33
1,247,699 94	311,924 98	1,247,699 93	1,249,054 43	4,056,379 28	11,656 813 92

LOCAL TAXES ON THE GRAND

TABULAR STATEMENT exhibiting the amount of Taxes assessed on the Grand Duplicate of Ohio, purposes; also, the amount assessed by Town, Township and Sub-district authority, for and Borough purposes; the amount of Delinquent Taxes and Forfeitures of 1860, with the the State.

NAMES OF COUNTIES.	TAXES ASSESSED BY COUNTY AUTHORITIES.					
	County Tax.	Bridge Tax.	Poor Tax.	Building Tax	Road Tax.	Railroad Tax.
Adams ...	\$7,819 68		\$2,792 74	3,351 28		
Allen.....	8,129 61	\$1,580 17	677 47	225 82	6,774 67	8,129 60
Ashland ..	12,426 77	3,347 13	2,104 45		8,417 85	
Ashtabula..	14,822 67	2,779 25	6,484 92		7,302 93	
Athens....	9,338 68		2,733 28		4,027 96	15,944 09
Auglaize..	8,285 43	3,156 35	1,183 63		4,487 14	
Belmont...	21,294 74		3,650 47		4,981 51	17,035 51
Brown	17,316 56	4,452 83	1,979 04	989 59	2,500 12	
Butler	57,136 43	7,016 75	7,016 76	1,002 39	3,912 46	
Carroll ...	8,655 05	2,036 49	1,018 24		2,545 64	11,347 58
Champ'gn..	6,010 84				4,211 19	
Clarke	13,525 75	2,847 53	5,695 05		2,190 86	21,553 82
Clermont...	15,075 12	6,030 05	7,236 06	1,206 01	1,284 31	
Clinton...	11,236 09		3,534 35		201 08	15,006 45
Columb'na..	11,670 54	5,835 28	2,334 10	2,334 10	5,835 27	
Coshocton..	15,614 93	1,739 42	2,174 29		4,348 91	5,218 30
Crawford ..	12,614 93	5,856 93	2,018 95		4,505 33	7,208 53
Cuyahoga..	38,253 02	7,650 60	7,650 59		11,778 36	
Darke	13,457 02	2,242 83	2,242 83		5,993 47	11,214 18
Defiance...	7,746 04	2,582 01			3,851 45	
Delaware ..	14,316 96	3,579 24	4,474 05		4,474 05	4,474 05
Erie	11,428 89	1,904 81	4,571 55		5,603 62	16,851 37
Fairfield...	16,781 26	5,163 47	3,872 60	6,454 33	618 32	32,261 68
Fayette....	9,230 08	3,076 69	1,538 34		4,615 05	9,230 07
Franklin...	32,303 71	10,767 90	13,459 89		3,708 84	
Fulton	7,828 69	1,957 17	978 58		4,099 75	
Gallia	6,858 56	4,572 37	4,572 37		2,286 19	
Geauga	3,030 65	4,545 98	2,424 52	1,072 44	6,661 31	
Greene	15,711 89		4,713 56			
Guernsey...	9,910 92	2,477 74	2,123 77		7,079 23	5,309 43
Hamilton...	179,231 08	32,261 59	70,350 34	200,738 81	3,382 61	
Hancock ...	10,040 73	3,423 94	1,936 94		7,640 40	7,055 66
Hardin	7,705 12	985 25	1,522 99		5,939 21	
Harrison...	12,352 64	2,316 12	4,632 24		3,088 16	20,985 32
Henry	6,812 09	3,406 04	1,430 07		2,240 79	
Highland...	14,066 70	2,557 58	2,557 58		6,393 95	
Hocking...	8,856 02	3,053 72	1,267 54	1,832 93	1,547 28	
Holmes....	8,371 16	3,348 46	1,142 88	1,339 38	3,348 46	4,464 63
Huron	12,986 59	1,082 22	3,787 75		10,976 53	
Jackson...	8,492 29	849 23	679 38			8,492 29
Jefferson...	15,887 89	2,407 25	5,777 41		2,070 24	22,508 67
Knox	16,233 28	5,411 09	2,164 43		5,411 09	8,116 65
Lake	4,224 95	3,943 29	2,816 65		3,307 45	
Lawrence...	12,676 81	3,018 29	3,621 94			
Licking....	17,270 41	8,635 21	7,771 69		10,154 92	11,545 18
Logan	9,919 46	1,983 89	3,174 23		9,378 68	
Lorain	12,161 54	4,864 63		1,459 38	9,729 24	
Lucas	24,484 89	3,354 09	6,708 19		5,300 26	
Madison...	9,126 21	2,281 52	3,035 06		2,281 52	221 46
Mahoning...	10,865 80	4,724 26	2,834 55		3,840 46	

DUPLICATE OF OHIO FOR THE YEAR 1861.

for the year 1861, by County Authority, for County, Bridge, Poor, Building, Road and Railroad Township expenses, School and School House, and other special purposes, and for City, Town, penalty thereon; and the total amount of all other than State Taxes in the several Counties o

TAXES ASSESSED BY TOWN, TOWNSHIP AND SUB-DIST. AUTHORITIES				Delinquent Taxes and Forfeitures.	Total amount of all other than State Taxes, including delinquencies.
Township Tax.	Township and Sub-District School and School House Tax.	Other Special Taxes.	City, Town, and Borough Taxes		
\$1,969 48	\$12,500 20	\$2,792 74	\$235 91	\$1,462 81	\$32,924 84
2,110 75	7,491 71	1,129 11	5,115 31	7,186 12	48,550 91
3,172 25	7,274 56	6,180 29	3,327 22	2,743 03	48,993 55
3,882 13	14,598 44	4,632 09	1,416 64	3,185 76	59,104 83
1,927 69	8,423 98	2,277 73	90 02	1,115 26	45,878 69
5,196 65	7,749 89	1,972 71	2,965 92	2,333 23	37,330 95
4,363 31	11,101 91	145 13	1,018 51	4,189 85	67,780 94
3,041 92	15,637 25	11,845 82	5,753 75	5,407 00	68,923 88
4,450 31	29,555 83	4,569 65	25,975 88	6,286 45	146,922 91
1,851 55	4,110 06	509 12	99 28	1,814 22	33,987 23
2,995 16	20,418 41	413 41	7,050 91	1,459 26	42,559 18
2,552 81	27,690 05	.....	19,231 92	1,123 92	96,411 71
5,616 31	28,731 57	4,824 04	1,491 38	2,312 19	73,807 04
3,128 99	20,316 52	.....	978 07	3,300 90	57,702 45
4,522 34	15,242 96	5,835 27	6,137 97	1,973 29	61,721 12
15,284 83	10,870 97	984 75	2,202 18	4,784 09	63,262 63
2,654 93	13,025 63	1,414 24	7,153 71	1,244 63	57,697 80
12,262 01	22,696 87	47,699 42	219,339 13	99,143 79	466,473 79
2,896 33	16,561 27	2,418 97	2,324 32	2,780 80	63,132 02
4,116 24	5,944 02	2,785 46	253 29	3,992 06	31,270 57
1,925 95	8,054 76	9,025 18	5,977 83	7,036 09	63,340 16
2,906 84	12,722 82	5,683 47	6,138 01	3,293 58	71,104 96
5,737 19	13,102 26	61 06	7,421 47	7,429 34	98,902 98
3,650 91	16,329 39	4,615 05	870 06	2,107 26	55,262 92
9,642 41	57,698 14	13,459 89	35,690 85	13,763 05	190,494 68
2,979 57	6,700 15	2,348 57	82 25	3,487 95	30,462 68
3,170 34	8,711 55	5,312 88	2,393 30	2,540 41	40,417 97
1,256 59	8,595 79	2,424 54	327 40	746 32	30,465 54
12,934 58	24,500 33	4,562 09	8,536 54	2,235 34	73,194 33
2,770 05	12,084 50	2,477 74	667 24	5,123 86	50 024 48
7,625 57	153,090 06	75,305 90	868,877 79	101,326 32	1,697,190 07
1,448 21	15,280 79	5,786 15	3,153 49	2,909 32	58,595 63
1,487 54	9,631 21	3,923 65	.....	7,907 42	38,502 39
2,327 21	13 497 45	.....	780 32	816 83	60,796 29
1,239 89	4,556 04	3,777 03	.....	7,649 01	31,130 96
2,516 50	18,991 06	9,673 28	3,635 48	3,271 70	63,663 83
1,936 74	6,010 92	15 31	407 16	1,034 11	25,961 73
1,873 09	7,339 32	1,004 49	896 93	565 40	33,694 19
2,712 72	22,150 35	6,527 16	1,835 17	1,653 71	63,712 20
1,829 71	8,428 89	.....	128 98	2,552 55	31,453 32
4,445 52	10,990 22	4,938 47	9,522 63	6,341 26	84,889 56
2,422 84	13,545 63	3,911 51	3,062 34	7,854 06	68,132 92
1,409 54	11,520 80	3,899 15	4,329 10	462 38	35,913 21
4,196 47	10,464 79	.....	6,089 84	2,613 91	42,682 05
6,076 84	24,387 65	13,816 36	4,553 18	10,158 64	114,370 08
2,876 34	14,726 77	4,181 10	2,551 56	5,555 67	54,347 70
8,219 68	13,195 23	4,864 61	2,955 21	743 97	58,193 49
2,180 43	24,990 36	13,972 95	37,303 02	60,404 45	178 698 64
1,801 84	7,568 38	5,149 99	440 71	459 24	32,365 93
2,524 15	10,798 13	5,048 40	591 06	1,009 96	42,236 77

LOCAL TAXES ON THE GRAND DUPLICATE

NAMES OF COUNTIES.	TAXES ASSESSED BY COUNTY AUTHORITIES.					
	County Tax.	Bridge Tax.	Poor Tax.	Building Tax.	Road Tax.	Railroad Tax.
Marion ...	\$16,630 84	\$2,956 59	\$3,003 89	.....	\$3,345 92	\$5,174 05
Medina ...	11,688 18	3,116 84	4,675 27	\$2,337 63	4,948 40	.....
Meigs....	10,942 62	.....	4,103 48	1,367 82	4,495 30	.....
Mercer....	5,936 63	2,374 67	.....	.....	6,167 93	.....
Miami....	17,665 52	13,588 86	3,397 21	2,038 34	.....	12,843 83
Monroe..	11,804 29	.....	1,816 04	.....	4,540 11	.....
Montgom'y	38,717 12	5,162 28	5,162 28	10,324 56	10,324 56	.....
Morgan....	9,026 86	1,504 47	3,008 95	1,504 47	3,008 95	.....
Morrow..	9,105 57	1,821 10	1,117 57	.....	7,284 46	.....
Musking'm	15,086 94	6,857 71	9,086 45	.....	6,649 99	53,353 02
Noble....	14,326 99	2,106 91	2,041 87	.....	4,605 32	793 52
Ottawa....	5,779 56	2,889 78	.....	.....	2,862 85	.....
Paulding..	5,198 36	2,336 34	.....	.....	2,964 59	.....
Perry....	8,314 62	1,108 62	1,662 92	.....	2,771 53	.....
Pickaway..	7,306 80	.....	1,461 36	.....	1,882 65	29,227 22
Pike.....	7,864 69	1,966 19	1,572 94	.....	.....	.....
Portage....	8,653 02	3,244 81	2,703 93	.....	5,404 63	.....
Preble....	11,002 36	.....	.....	.....	12,224 87	.....
Putnam....	7,762 53	1,554 30	1,213 95	777 15	6,281 01	6,849 94
Richland..	21,387 20	8,317 25	2,970 44	.....	5,940 90	.....
Ross.....	21,282 53	4,911 35	9,822 72	5,729 91	22,919 66	64,666 15
Sandusky..	10,244 82	3,104 17	1,552 07	6,209 33	11,467 47	.....
Scioto....	23,059 71	3,493 90	8,385 35	2,096 34	.....	8,385 35
Seneca....	15,862 08	3,399 02	1,133 02	2,266 01	6,079 72	.....
Shelby ...	8,761 59	8,761 59	2,034 85	.....	4,318 19	7,710 89
Stark.....	23,510 75	12,539 08	9,404 30	1,567 38	8,055 17	27,429 21
Summit....	11,064 60	3,319 35	3,319 35	.....	6,389 53	19,596 91
Trumbull..	18,283 11	4,570 77	5,713 47	.....	735 32	.....
Tuscaraw's	10,154 09	5,077 05	3,046 22	.....	4,225 08	12,299 15
Union.....	5,214 12	2,085 64	521 41	.....	2,607 06	8,342 60
Van Wert..	8,242 28	1,144 74	140 04	2,861 90	3,967 06	3,434 28
Vinton....	5,601 91	.....	.....	.....	2,800 96	.....
Warren....	17,559 75	2,926 63	2,926 63	.....	7,316 56	.....
Washing'n	12,250 85	1,633 67	4,911 00	.....	3,714 03	14,189 99
Wayne....	12,894 45	6,447 28	4,512 97	.....	7,415 15	.....
Williams..	9,741 57	1,498 70	1,246 65	.....	9,089 36	.....
Wood.....	14,611 68	2,578 52	.....	.....	5,697 80	2,049 45
Wyandot...	13,962 69	5,585 08	2,088 19	.....	4,003 64	655 78
Totals...	1,326,140 43	324,49 49	342,225 10	261,087 30	430,253 85	538,175 85

OF OHIO FOR THE YEAR 1861—Continued.

TAXES ASSESSED BY TOWN, TOWNSHIP, AND SUB.-DIST. AUTHORITIES				Delinquent Taxes and Forfeitures.	Total amount of all other than State Taxes.
Township Tax.	Township and Sub-District School and School House Tax.	Other Special Taxes.	City, Town, and Borough Taxes.		
\$1,580 01	\$8,914 47	\$3,695 74	\$941 55	\$1,890 04	\$48,133 10
2,781 70	10,021 90	1 55	916 22	673 79	41,161 48
2,072 63	8,891 36	2,735 64	2,271 92	3,820 37	40,701 14
1,718 51	6,386 83	735 86	.....	8,338 15	31,658 58
3,331 74	23,370 35	11,333 02	10,619 44	8,243 11	106,431 42
3,151 22	9,244 54	529 21	218 03	6,966 76	38,270 20
4,785 99	55,923 20	21,454 82	56,772 75	6,044 35	214,671 91
2,959 14	11,793 03	3,576 23	1,566 72	3,402 29	41,351 11
2,260 09	8,426 52	3,171 21	928 42	1,671 95	35,786 89
3,589 14	21,966 85	8,572 12	27,693 19	3,830 80	156,686 21
2,467 19	8,618 24	156 07	60 76	3,955 83	39,132 70
818 13	3,666 00	5,336 56	261 42	14,203 67	35,817 97
1,614 94	2,791 73	3,955 56	.....	17,003 94	35,865 46
1,955 53	8,346 35	5,459 26	1,132 55	631 33	31,382 71
9,235 34	19,443 98	.....	9,793 14	2,333 29	80,682 78
1,351 26	7,702 54	.....	448 02	2,417 98	23,323 62
3,454 42	13,965 80	5,023 94	938 59	1,291 35	44,620 49
3,236 62	20,460 60	10,292 41	3,297 16	1,140 86	61,654 90
1,616 33	4,735 75	12,368 21	265 38	2,471 51	45,896 06
5,435 94	15,349 32	5,940 90	7,489 63	2,688 38	75,519 96
4,171 75	22,349 72	.....	18,275 65	2,687 13	176,816 57
1,885 70	11,165 28	10,292 88	1,698 94	1,286 65	56,927 31
3,984 73	14,463 77	2,412 96	24,567 85	11,683 48	102,533 44
4,208 71	17,946 72	33 60	6,071 97	3,233 20	60,234 05
2,024 81	11,643 85	2,920 54	4,621 11	1,626 91	54,424 33
12,381 02	14,325 46	3,918 47	15,854 04	5,622 44	134,607 32
2,691 64	17,050 35	1,689 79	3,618 22	1,885 79	67,625 53
3,206 09	18,142 61	5,862 59	1,587 78	1,559 54	59,661 28
5,484 93	11,961 74	8,730 04	880 74	1,413 11	63,272 15
1,560 44	8,426 43	2,698 01	695 53	3,261 25	35,412 49
1,443 41	6,178 06	1,370 65	188 60	4,393 15	33,364 17
3,416 31	8,383 63	1,400 49	163 47	1,080 53	22,847 30
4,785 48	22,851 78	12,053 51	3,300 25	1,617 77	75,338 36
4,539 90	12,887 48	4,083 62	17,302 07	4,184 51	79,697 12
3,208 50	9,474 67	15,072 45	2,875 86	2,006 04	63,907 37
2,690 82	7,771 14	1,293 57	210 41	1,828 19	35,370 41
4,369 63	7,555 42	35,684 06	223 61	11,787 66	84,527 83
1,675 59	6,799 37	3,006 98	66 63	615 27	38,459 22
823,286 58	1,373,862 68	535,028 45	1,560,197 88	585,686 03	7,600,434 64

GENERAL SUMMARY

Of the Grand Duplicate of the State of Ohio, for four years, beginning with 1858 and ending with 1861.

Years.	1858.	1859.	1860.	1861.
VALUATION.				
Number of Acres.....	25,298,968	25,320,842	25,511,705	25,871,275
Value of Lands.....	\$437,183,132	\$438,439,600	\$452,593,587	\$494,064,639
" of Town and City Lots.....	153,102,815	155,674,404	147,300,794	149,818,913
" of Chateaus.....	250,514,084	251,765,947	248,408,290	248,966,532
Total taxable valuation	840,800,031	845,899,951	886,302,601	892,850,084
STATE TAXES.				
For Sinking Fund.....	\$1,047,902 00	\$1,055,119 78	\$1,551,575 11	\$1,247,699 94
" General Revenue Fund.....	587,206 89	590,870 39	709,326 04	1,247,699 93
" State Common School Fund.....	1,269,092 50	1,267,433 44	1,942,811 78	1,249,054 43
" District School Library Fund.....	83,990 76	84,494 99	.....	.....
" Military Fund.....	.....	.....	.....	311,924 98
Total State taxes.....	2,978,122 15	2,997,918 60	3,503,712 93	4,056,379 28
COUNTY TAXES.				
For County expenses.....	\$1,130,939 20	\$1,305,095 69	\$1,309,137 46	\$1,326,140 43
" Bridge purposes.....	361,988 66	398,403 37	437,538 40	324,490 49
" Poor purposes.....	222,471 94	277,323 12	260,607 20	342,925 10
" Building purposes.....	320,954 57	274,664 16	228,444 13	261,067 30
" Road purposes.....	350,435 08	403,293 60	394,424 77	430,253 85
" Railroad purposes.....	462,430 35	493,359 80	538,869 50	538,175 85
Total County taxes.....	2,849,219 80	3,151,139 74	3,169,091 46	3,292,373 02

OTHER LOCAL TAXES.

For Township expenses.....	\$284,051 32	\$209,635 07	\$349,360 86	\$322,286 58
" special School and School Houses.....	1,438,810 88	1,440,249 73	1,487,247 44	1,373,862 68
" other special purposes.....	216,425 06	245,860 57	349,236 33	535,028 45
" City, Town and Borough purposes.....	1,417,391 07	1,471,958 06	1,506,083 86	1,560,197 88
Total Township and City special taxes.....	3,356,678 33	3,467,703 43	3,691,928 49	3,792,375 59
Grand total County and other local taxes.....	\$6,205,898 13	\$6,618,843 17	\$6,860,949 95	\$11,071,127 89
Delinquencies and forfeitures.....	\$572,630 02	\$428,576 45	\$453,013 46	\$585,686 03
Total taxes for all purposes.....	\$9,756,650 30	\$10,045,338 22	\$10,817,676 34	\$11,656,813 92

TAXABLE PERSONAL PROPERTY OF OHIO IN 1861.

Tabular Statement exhibiting the Number and Value of Domestic Animals, Carriages, Watches, and Pianos, and the Value of all other Taxable Personal Property, as returned by Township Assessors, and equalized by the County Boards of Equalization, for the year 1861.

COUNTIES.	HORSES.		CATTLE.		MULES, &c.		SHEEP.		HOGS.		CARRIAGES.		WATCHES.		PIANOS.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Adams	7,877	\$412,089	17,193	\$164,814	239	\$11,278	17,994	\$19,201	40,028	\$100,345	2,321	\$77,876	636	\$9,483	10	\$1,315
Allen.....	7,255	296,272	18,544	126,880	122	4,354	24,297	23,429	23,502	49,890	2,349	72,005	598	6,307	30	4,160
Ashland ...	8,995	410,850	21,933	192,161	44	1,801	65,664	110,212	25,342	69,530	3,788	106,570	782	9,773	41	6,733
Ashabula..	9,621	396,462	42,077	521,696	77	4,570	61,799	92,215	6,666	20,379	3,513	100,650	815	13,064	107	9,255
Athens	6,492	290,657	17,546	186,667	53	2,840	28,883	50,796	22,172	66,700	2,268	62,632	539	8,617	32	3,717
Auglaize...	6,382	282,523	16,474	130,115	219	12,105	17,524	18,801	28,128	49,267	2,072	65,974	407	4,667	25	2,265
Belmont ...	11,670	639,514	23,856	268,417	90	5,311	87,483	209,792	30,583	90,266	4,103	129,131	1,475	24,201	62	9,825
Brown	10,106	562,047	17,595	192,088	231	12,742	18,010	203,018	54,344	172,198	3,375	117,844	984	19,428	56	8,745
Butler	12,023	728,550	16,431	211,774	226	14,461	5,135	8,474	49,992	208,367	6,480	286,327	2,178	43,916	303	46,136
Carroll	6,316	293,837	16,448	129,173	10	720	109,501	196,118	12,963	28,448	1,842	38,536	416	5,255	24	2,710
Champaign ..	9,720	492,548	19,743	250,748	221	11,565	35,382	70,086	33,547	107,770	3,755	146,882	1,330	22,467	101	14,152
Clarke	9,334	514,063	18,467	248,533	334	16,767	42,141	89,435	34,599	123,775	4,340	180,556	1,528	29,880	184	23,740
Clermont...	10,457	599,598	15,389	201,338	458	36,982	11,647	18,786	47,847	145,602	5,691	229,594	1,401	27,175	99	12,920
Clinton	10,171	507,805	18,582	241,445	319	14,868	33,228	56,856	56,282	175,615	3,749	149,914	877	14,166	35	5,920
Columbiana ..	10,222	499,087	22,915	210,445	94	5,129	141,357	242,761	18,041	42,215	4,700	104,550	1,232	16,949	105	12,111
Coshocton...	9,953	453,280	25,419	228,450	21	1,935	77,073	142,035	33,002	92,560	3,061	93,594	660	20,557	24	3,370
Crawford ...	8,924	461,044	21,292	203,539	71	3,450	52,596	98,714	37,222	95,643	3,616	122,016	921	13,541	63	7,202
Cuyahoga...	11,529	535,363	29,871	419,873	60	2,910	49,792	75,824	10,367	35,729	7,235	213,180	2,443	67,961	588	78,152
Darke	10,288	502,223	24,845	176,055	73	4,425	16,904	18,872	49,588	107,236	3,696	129,119	1,093	12,216	26	3,700
Defiance...	4,130	181,960	12,721	108,593	29	1,515	10,954	14,190	18,795	30,510	1,324	40,515	324	4,553	18	2,155
Delaware...	9,360	457,729	20,981	243,492	125	6,677	58,781	111,440	30,564	102,119	3,423	120,047	919	14,086	100	12,420
Erie	6,111	325,153	12,600	164,529	18	795	39,589	68,898	10,848	36,184	2,945	96,944	1,029	23,172	213	21,492
Fairfield ...	12,249	571,945	34,086	253,211	100	3,975	29,216	40,290	51,201	149,067	5,634	173,295	1,311	18,468	106	12,795
Fayette	9,345	492,979	21,402	378,146	362	19,344	34,567	57,718	64,484	196,144	6,636	91,603	635	9,594	20	2,895
Franklin...	14,076	780,110	24,752	335,674	204	12,163	19,466	36,451	67,029	223,048	6,611	269,600	2,097	55,688	321	43,515
Franklin...	4,289	146,367	15,419	123,492	23	523	21,013	92,124	12,164	18,739	1,457	30,138	187	2,080	13	501
Fullton	5,727	255,844	14,908	136,424	139	7,451	18,388	19,022	21,675	42,647	2,140	66,751	640	10,660	29	3,772
Gallia	6,104	287,926	36,965	523,147	43	2,123	41,239	61,613	4,157	15,211	2,693	79,259	540	6,862	133	7,170

Greene....	10,636	697,557	19,951	266,732	301	13,979	21,054	49,932	56,693	218,279	4,054	177,893	1,616	33,299	143	22,980
Guernsey....	9,045	412,060	20,528	186,656	29	2,385	97,309	179,742	22,445	65,940	2,535	66,466	650	9,460	19	2,455
Hamilton....	16,739	979,391	18,577	313,860	534	41,283	3,901	8,344	45,188	151,111	14,054	681,129	6,805	234,796	2076	272,889
Hancock....	10,532	435,135	25,457	196,993	62	2,297	35,268	29,535	47,469	81,435	3,196	100,328	727	8,575	38	4,385
Hardin....	5,272	210,736	15,328	140,534	162	6,242	17,792	22,327	29,121	47,796	1,512	42,239	375	4,774	14	1,795
Harrison....	6,570	361,856	14,251	149,053	31	1,840	163,548	342,121	12,106	38,735	2,212	59,305	700	10,750	30	4,455
Henry....	2,498	97,451	7,995	170,913	23	1,021	4,385	5,621	10,110	13,792	802	20,482	160	2,343	7	870
Highland....	12,729	604,316	22,756	241,516	315	14,320	21,550	26,124	65,244	195,052	4,041	145,268	1,034	16,802	76	10,100
Hoeking....	5,578	232,537	20,187	103,361	40	1,353	19,011	19,635	23,078	46,405	877	26,632	257	3,040	12	1,560
Holmes....	7,969	353,344	20,187	145,369	83	4,370	49,938	78,734	22,557	55,562	2,746	68,509	467	5,518	17	2,050
Huron....	10,467	448,119	26,499	276,640	69	2,715	88,196	115,253	21,425	56,159	4,134	118,195	1,080	17,596	145	12,810
Jackson....	4,682	194,396	16,837	145,002	114	5,709	14,362	13,530	18,655	33,806	1,270	34,670	354	4,681	10	1,305
Jefferson....	7,129	332,879	16,079	142,296	27	1,800	131,381	225,639	14,094	35,169	2,368	58,752	855	15,665	101	12,995
Knox....	11,120	557,135	23,482	227,534	45	2,390	93,437	159,404	32,023	103,612	3,911	124,609	1,094	17,167	141	14,310
Lake....	4,637	170,603	13,755	179,730	28	855	35,339	52,446	3,741	13,692	2,304	66,694	679	12,746	129	12,733
Lawrence....	3,258	183,792	12,082	153,299	277	20,637	9,053	10,002	18,065	32,753	1,301	45,560	609	14,515	51	7,093
Licking....	13,655	756,173	33,107	389,234	62	4,254	169,697	354,209	49,219	149,692	6,173	218,909	1,579	27,814	150	19,381
Logan....	9,238	419,986	21,120	198,232	304	13,706	34,860	48,430	33,281	71,181	3,398	115,487	1,138	16,932	59	8,840
Lorain....	10,462	442,993	38,078	452,436	59	3,239	90,969	136,224	13,731	41,894	3,839	106,543	960	15,991	213	17,716
Lucas....	5,799	153,446	9,747	96,007	14	985	8,957	10,46	7,813	12,744	1,943	60,395	669	17,506	181	21,709
Madison....	7,831	419,908	22,706	492,356	287	13,666	74,873	172,311	35,439	143,634	2,460	92,853	671	12,862	53	8,156
Mahoning....	8,938	419,935	25,185	307,909	206	9,272	90,069	175,838	12,166	34,782	5,106	127,100	859	12,195	91	9,031
Marion....	7,689	390,066	19,537	239,077	81	5,480	60,463	108,536	37,750	102,867	2,621	89,168	671	10,015	57	7,415
Medina....	9,010	432,914	29,145	325,605	51	2,582	98,487	161,073	13,152	40,221	3,632	104,557	734	9,917	62	3,545
Meigs....	4,990	260,090	13,021	160,073	127	5,930	14,054	24,311	14,836	43,554	2,584	78,670	727	12,551	31	4,665
Mercer....	5,705	253,144	18,437	108,497	61	2,368	14,100	15,143	38,465	54,600	1,649	50,917	360	3,571	4	255
Miami....	9,587	566,370	16,738	166,253	249	13,920	13,105	18,725	36,695	119,453	5,421	215,952	1,641	27,634	119	17,240
Monroe....	6,566	286,090	16,764	162,798	49	2,185	19,648	33,177	16,684	43,125	1,441	40,276	466	5,636	19	2,350
Montgomery	12,064	691,106	19,198	188,991	155	9,059	7,810	9,961	44,444	156,202	8,024	323,720	2,350	50,595	274	38,033
Morgan....	7,771	362,489	20,940	189,044	129	6,660	36,186	61,143	25,833	72,852	2,500	72,666	740	11,759	16	2,690
Morrow....	9,242	430,657	23,257	219,424	56	3,125	69,368	124,102	29,919	75,923	3,619	109,689	794	9,869	38	4,290
Muskingum	13,731	616,016	35,073	330,423	69	3,995	112,421	184,755	45,394	127,058	3,186	111,190	1,810	34,774	146	16,315
Noble....	8,137	343,449	20,714	157,714	25	1,063	33,567	43,400	25,805	66,023	1,495	40,919	341	4,126	5	285
Odessa....	9,371	111,491	5,807	67,478	3	235	11,155	15,958	8,981	16,774	793	23,924	226	3,930	9	1,135
Paulding....	1,336	54,040	5,793	53,121	2	115	1,863	2,273	8,111	11,355	378	9,194	69	1,051	3	350
Perry....	7,475	306,711	21,484	161,862	25	1,302	54,387	81,843	26,173	60,259	2,279	62,143	495	6,107	19	1,385
Pickaway....	11,419	603,218	25,445	430,770	109	6,055	15,597	24,403	63,508	128,234	3,576	146,352	890	18,195	93	14,220
Pike....	5,077	293,651	10,839	132,771	196	12,856	13,342	15,274	32,387	99,352	1,442	51,405	403	6,657	18	2,407
Portage....	8,744	420,771	38,397	516,509	62	2,555	81,465	166,825	8,119	31,690	4,302	136,553	1,222	21,542	188	14,946
Preble....	9,538	477,898	17,065	179,232	320	5,310	10,468	17,361	51,970	193,171	4,644	189,456	1,227	21,783	47	7,095
Putnam....	4,871	191,920	15,020	107,317	29	1,232	13,086	13,545	26,712	36,654	1,458	40,533	268	2,817	4	330
Richland....	11,066	551,901	25,171	223,210	101	5,730	62,626	102,506	34,834	84,227	5,000	142,396	1,129	16,995	88	1,060

TAXABLE PERSONAL PROPERTY OF OHIO IN 1861—Continued.

COUNTIES.	HORSES.		CATTLE.		MULS, &c.		SHEEP.		HOES.		CARRIAGES.		WATCHES.		PIANOS.		
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	
Ross	12,321	\$652,214	25,307	\$364,357	346	\$15,020	19,193	\$21,246	76,222	\$251,790	4,182	\$164,166	1,485	\$29,569	133	\$17,266	
Sandusky ..	7,980	380,725	19,689	183,124	17	1,180	28,229	35,919	29,197	48,687	3,068	92,511	742	10,952	73	7,977	
Scioto	4,446	273,613	14,348	174,964	362	29,732	10,098	11,946	26,603	61,384	2,416	87,093	938	21,536	73	10,090	
Seneca	11,908	608,478	24,994	220,001	41	2,850	73,081	111,503	33,604	78,319	4,015	139,244	1,025	15,927	96	10,890	
Shelby	6,876	328,494	15,171	121,431	63	2,770	18,380	23,302	30,841	60,940	2,768	88,578	752	9,510	43	5,700	
Stark	13,062	622,246	33,721	280,563	87	4,755	60,040	135,055	32,967	80,560	8,048	191,934	1,841	23,834	160	18,874	
Summit	7,736	419,917	28,132	339,576	151	4,992	65,289	121,892	12,955	40,820	4,347	138,450	1,131	23,655	246	24,937	
Tumbull	10,492	483,404	50,539	641,080	132	7,993	78,529	142,434	7,998	28,740	5,427	145,052	1,065	17,286	119	15,143	
Tuscarawas.	11,062	503,552	31,912	223,101	45	1,913	106,679	162,547	36,196	70,872	4,615	111,590	937	13,005	81	8,744	
Union	7,942	374,230	16,311	209,359	197	7,838	31,619	59,825	27,252	87,698	1,902	63,371	420	5,865	21	2,310	
Van Wert ..	3,474	134,294	10,021	79,177	34	1,540	8,466	9,370	22,018	26,876	984	28,249	271	3,497	4	515	
Vinton	3,523	165,288	11,973	131,016	110	6,005	17,200	21,720	14,696	34,342	1,123	36,140	370	5,752	9	1,675	
Warren	10,855	627,798	16,213	217,320	109	8,455	13,644	25,105	42,640	186,275	5,882	254,607	1,622	34,346	123	17,593	
Washington.	8,069	358,945	22,500	245,231	86	4,509	32,594	49,468	21,249	69,090	2,994	89,519	1,136	18,259	97	12,682	
Wayne	13,137	618,007	35,173	255,198	161	8,961	71,848	108,178	35,706	89,955	6,689	152,624	1,414	15,697	87	8,585	
Williams	4,961	215,879	16,159	149,732	15	677	22,102	30,197	21,918	44,340	1,670	46,374	361	4,141	11	1,808	
Wood	5,786	209,448	18,204	144,094	61	1,918	14,268	14,172	17,833	27,294	1,660	44,298	297	3,465	27	2,280	
Wyandot....	6,596	319,413	17,777	202,045	162	7,426	54,007	98,269	28,417	65,342	2,099	64,641	522	6,965	34	3,727	
Totals	738,427	36,211,355	1,837,936	19,734,330	11,155	601,479	3,943,436	6,681,427	2,595,981	7,235	277,299	2,012	9,931,449	84,465	1,571,699	926	1,150,798

TAXABLE PERSONAL PROPERTY OF OHIO IN 1861—Continued.

Counties.	Merchants' Stock.	Manufacturers' Stock.	Value of Monies.	Value of Credits, Book Accounts, etc.	U. S. Stocks, Bonds, or Corporations not requiring taxation in Ohio.	All other Personal Property and not included in the enumerated articles excluding Bank Capital.	Total Value of all Taxable Personal Property, excluding Bank Capital.	Bank and other Corporation Property returned to County Auditors.	Fifty per cent. penalty where parties have refused to swear.
Adams	\$93,534	\$23,064	\$160,498	\$514,128	\$190	\$139,815	\$1,726,730	\$17,000 00	.....
Allen	100,839	16,039	100,468	126,335	9,540	106,353	1,042,571	66,445 00	.....
Anshand	103,159	52,358	327,421	323,178	.....	144,683	1,858,434	119,797 00	.....
Ashtabula	133,445	26,748	173,598	407,666	4,775	132,603	2,037,126	500,590 00	.....
Athens	91,887	19,177	48,208	331,734	6,515	164,999	1,335,196	.....	.....
Auglaize	85,310	16,560	104,827	135,049	760	79,032	987,955	51,795 00	.....
Belmont	177,079	42,548	298,594	1,026,436	32,885	300,975	3,355,176	236,186 00	51,700
Brown	184,702	76,463	348,721	642,405	39,610	262,844	2,662,655	187,605 32	.....
Butler	297,956	235,394	700,878	1,930,788	15,801	717,346	5,446,168	466,554 00	.....
Carroll	45,050	17,007	999,066	198,910	8,891	39,905	1,302,976	.....	.....
Champaign	191,621	83,073	154,213	997,904	.....	491,135	3,034,164	317,612 00	.....
Clark	256,707	124,926	316,222	1,821,474	22,891	540,642	4,309,611	382,906 00	.....
Clermont	173,762	71,802	356,005	923,073	9,746	437,823	3,241,606	64,720 00	.....
Columbians	138,956	38,631	275,395	636,328	884	304,628	2,621,411	71,826 00	.....
Coshocton	191,480	61,682	411,786	642,077	4,327	160,970	2,555,479	478,105 00	.....
Crawford	154,827	40,517	249,589	444,174	18,132	179,668	2,067,078	.....	.....
Cuyahoga	1,087,409	378,299	404,291	1,038,002	104,484	655,956	5,097,433	398,845 00	55,422
Darke	133,725	34,456	143,261	541,215	5,777	368,562	2,180,842	1,092,043 00	.....
Defiance	54,652	20,434	46,934	104,008	3,510	72,175	685,734	227,434 00	.....
Delaware	159,709	29,619	156,073	526,702	3,071	186,736	2,199,920	377,486 00	.....
Erie	223,250	46,072	167,115	341,657	18,050	407,562	1,940,803	375,404 00	.....
Fairfield	156,665	28,355	556,928	601,079	4,345	384,962	2,955,410	170,904 00	.....
Fayette	69,815	14,136	56,720	800,914	640	186,937	2,407,535	.....	.....
Franklin	842,550	230,413	778,627	1,314,569	419,489	660,559	5,993,456	1,195,323 00	.....
Fulton	26,014	2,136	30,883	49,082	80	27,827	479,916	431 00	.....
Gallia	111,969	30,706	165,363	422,675	5,518	164,893	1,443,714	1,943 00	.....

TAXABLE PERSONAL PROPERTY OF OHIO IN 1861—Continued.

COUNTIES.	Merchants' Stock.	Manufacturers' Stock.	Value of Moneys.	Value of Credits, Book Accounts, etc.	U. S. Stocks, Bonds, or Stocks of other States, or of any Company or Corporation not required to list its property for taxation in Ohio.	All other Personal Property subject to taxation and not included in the preceding Bank Capital.	Total Value of all Taxable Personal Property, excluding Bank Capital.	Bank and other Corporation Property returned to County Auditors.	Fifty per cent penalty where parties have refused to swear.
Geauga.....	\$56,104	\$7,547	\$55,566	\$441,215	\$350	\$73,067	\$1,647,160	\$9,570 00	.....
Greene.....	262,118	98,655	268,120	1,655,293	10,005	554,788	2,359,660	761,825 00	.....
Guernsey.....	105,332	29,908	129,908	280,208	793	91,098	1,631,438	167,782 00	.....
Hamilton.....	10,284,620	4,563,274	3,308,062	4,157,201	1,688,305	2,844,212	29,538,417	3,886,037 00	.....
Hancock.....	144,458	12,467	159,381	365,535	3,411	169,038	1,733,573	77,205 00	7,348
Hardin.....	57,822	8,419	73,350	99,192	200	61,534	776,942	281,163 00	.....
Harrison.....	106,615	15,035	164,632	738,495	5,065	108,024	2,105,984	294,784 00	.....
Henry.....	16,209	5,898	18,183	34,004	600	27,664	315,051	92,233 00	.....
Highland.....	195,164	33,866	182,762	1,387,004	6,075	218,994	3,279,365	67,217 00	.....
Livingston.....	45,081	25,061	58,046	173,414	400	72,337	808,852	10,000 00	.....
Holmes.....	69,769	7,629	103,013	459,828	2,251	127,497	1,483,443	20,022 00	.....
Huron.....	184,994	60,343	113,178	689,353	1,821	213,555	2,310,761	466,447 00	.....
Jackson.....	58,359	34,769	76,157	316,027	886	62,870	982,167	.....	.....
Jefferson.....	165,321	72,397	379,991	499,675	31,355	139,141	2,113,505	454,680 00	.....
Knox.....	175,681	39,378	203,629	542,454	24,740	161,942	2,383,985	48,451 00	.....
Lake.....	100,532	28,645	94,341	440,135	10,387	121,966	1,345,507	.....	.....
Lawrence.....	128,686	155,579	214,286	587,518	47,397	182,842	1,784,882	183,061 00	.....
Licking.....	270,248	100,620	274,117	1,293,389	22,635	306,582	4,187,147	297,291 00	.....
Logan.....	164,215	43,560	226,203	599,327	14,840	194,945	2,135,874	13,997 00	.....
Lorain.....	139,036	39,354	91,240	579,281	4,000	129,938	2,199,905	690,857 00	.....
Lucas.....	334,373	56,308	73,765	186,449	10,354	188,334	1,222,840	585,640 00	.....
Madison.....	93,609	23,583	118,405	749,174	10,775	197,487	2,540,808	.....	.....
Mahoning.....	181,915	69,918	158,494	718,352	27,901	192,940	2,445,583	20,336 00	67,175
Marion.....	114,324	12,510	191,480	392,365	4,300	182,384	1,842,987	206,133 00	6,802
Medina.....	110,560	30,848	99,851	622,984	.....	103,564	2,048,251	.....	.....
Meigs.....	149,359	77,628	132,414	377,593	9,860	231,582	1,568,000	.....	.....
Mercer.....	30,631	6,407	40,101	168,045	155	78,923	812,757	.....	.....

Miami	233,295	124,892	210,598	1,073,843	25,089	581,440	3,394,634	263,251 00	.....
Monroe	73,890	27,991	104,888	239,210	5,201	68,803	1,095,649	.....	.....
Montgomery	691,822	341,680	1,648,347	1,451,611	159,571	802,995	6,763,695	513,870 00	.....
Morgan	192,637	92,311	120,092	605,362	876	138,736	1,789,297	.....	.....
Morrow	103,334	14,232	171,976	456,353	150	123,850	1,840,344	253,601 00	.....
Muskingum	412,946	131,630	423,166	1,343,091	91,598	397,128	4,324,085	440,993 00	.....
Noble	35,506	10,837	86,897	238,117	.....	57,135	1,085,472	.....	.....
Ottawa	28,555	21,603	48,361	31,492	.....	70,551	441,477	.....	.....
Paulding	7,484	2,243	12,457	10,893	.....	19,921	184,287	72,774 00	.....
Perry	57,858	16,173	126,871	385,769	.....	97,187	1,366,020	17,551 00	.....
Pietaway	189,137	24,861	302,762	803,366	7,110	378,138	3,166,821	458,890 00	.....
Pike	56,170	27,078	176,042	284,958	12,645	223,133	1,394,402	12,000 00	.....
Portage	155,055	38,889	220,445	816,243	.....	256,236	2,798,299	157,134 00	.....
Preble	171,165	49,644	338,336	1,020,816	3,424	448,207	3,232,928	316,079 00	.....
Putnam	52,015	6,707	65,433	121,517	1,670	59,797	701,487	.....	.....
Richland	167,402	75,999	155,611	803,885	6,310	229,155	2,575,219	760,642 00	.....
Ross	275,171	101,228	635,448	800,659	585	195,782	3,825,501	194,684 00	.....
Sandusky	112,135	30,293	161,296	322,677	600	195,547	1,883,903	270,771 00	.....
Scioto	328,519	158,455	382,597	429,950	48,342	262,432	2,280,643	117,906 80	.....
Shelby	204,484	41,647	493,534	528,243	13,600	318,990	2,787,520	146,520 00	.....
Sheboy	82,344	25,656	84,852	297,062	12,160	159,173	1,301,974	180,458 00	.....
Stark	343,733	134,447	492,857	950,991	17,750	437,138	3,734,757	524,308 00	.....
Summit	285,686	91,067	134,138	1,048,201	6,000	233,116	2,912,447	69,601 00	.....
Trumbull	256,078	50,851	175,192	934,134	96,909	193,723	3,187,889	245,808 00	.....
Tuscarawas	194,232	50,885	232,899	706,932	970	206,012	2,477,934	.....	.....
Union	56,934	17,993	34,142	267,968	2,992	75,071	1,264,116	5,000 00	.....
Van Wert	44,579	6,194	29,817	93,236	.....	49,537	501,181	154,973 00	.....
Vinton	47,032	19,683	53,959	198,787	.....	63,851	785,190	34,318 00	.....
Warren	237,361	95,736	581,140	1,626,688	24,504	569,638	4,496,568	363,421 00	.....
Washington	199,813	89,344	282,190	569,304	19,405	202,362	2,200,131	47,644 00	.....
Wayne	168,371	53,112	541,803	758,583	3,951	244,572	3,037,597	101,423 00	.....
Williams	61,729	10,090	49,598	95,067	1,500	63,620	773,692	10,063 00	.....
Wood	40,426	10,291	65,679	48,107	915	66,714	679,661	149,123 00	.....
Wyandot	78,812	20,979	62,470	314,998	750	116,466	1,362,902	208,124 00	.....
Totals	\$24,724,844	\$9,365,665	\$23,125,773	\$55,545,191	\$3,255,557	\$22,486,227	\$221,641,071	\$21,522,498 32	\$20,426

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*Statement showing the Crops, embracing Wheat, Rye, Barley, Corn, Buckwheat, Oats,
value of Sheep Killed*

COUNTIES.	WHEAT.		RYE.		CORN.		BUCKWHEAT.	
	Acres sown.	Bushels produced.	Acres sown.	Bushels produced.	Acres planted.	Bushels produced.	Acres sown.	Bushels produced.
Adams	33,496	328,040	95	854	35,598	1,125,394	50	381
Allen	20,077	260,830	495	5,745	23,196	766,614	557	5,686
Ashland	24,434	367,839	1,910	24,025	21,605	691,512	580	7,291
Ashtabula ..	4,579	63,174	698	8,201	12,601	473,102	1,276	16,000
Athens	19,601	130,487	111	887	24,083	931,888	1,454	14,529
Auglaize	14,116	231,042	1,056	13,131	18,244	564,594	615	6,215
Belmont	22,635	189,634	1,225	9,640	30,443	1,220,747	2,603	29,583
Brown	37,086	333,886	694	5,872	42,181	1,472,960	139	1,155
Butler	42,723	639,578	264	2,801	55,566	2,581,596	290	3,752
Carroll	16,073	2 1,782	4,394	42,706	13,099	358,442	1,672	19,396
Champaign ..	35,490	573,550	903	12,734	40,358	1,798,412	236	3,364
Clarke	31,387	552,193	1,730	31,540	35,416	1,515,896	156	1,845
Clermont	32,576	314,511	1,035	9,536	42,470	1,491,087	316	3,297
Clinton	29,653	386,289	377	4,115	47,466	2,192,521	431	3,985
Columbiana ..	19,318	220,697	4,193	36,042	17,317	463,263	2,089	25,638
Coshocton	27,477	371,833	4,703	39,995	36,119	1,247,265	1,347	15,549
Crawford	18,263	239,923	906	10,970	28,012	1,049,925	787	10,494
Cuyahoga	4,375	65,585	1,793	18,669	14,754	631,930	548	7,677
Darke	39,032	564,140	3,231	48,026	36,427	1,220,054	632	6,636
Defiance	12,260	194,313	193	2,685	11,671	419,193	472	5,339
Delaware	11,586	175,449	946	11,057	31,503	1,205,355	868	8,221
Erie	13,105	250,711	202	3,079	23,236	919,983	497	8,056
Fairfield	37,865	432,844	1,800	21,323	48,211	2,052,297	504	6,595
Fayette	16,687	202,087	970	19,748	56,760	2,597,478	162	1,820
Franklin	25,360	349,741	873	10,612	63,743	2,614,769	877	8,528
Fulton	12,546	226,214	345	5,232	12,356	463,312	751	11,239
Gallia	29,350	220,435	107	1,019	23,051	694,888	422	3,410
Geauga	3,346	39,916	377	3,897	7,098	219,156	582	8,673
Greene	34,051	537,440	723	10,723	43,663	2,233,391	106	1,263
Guernsey	17,118	121,306	1,838	14,003	23,410	854,518	2,349	23,657
Hamilton	16,947	212,991	774	9,023	32,194	1,476,351	507	4,724
Hancock	29,274	460,385	515	6,803	29,605	1,007,576	454	5,641
Hardin	12,047	194,100	738	11,639	19,608	636,661	402	4,505
Harrison	11,780	129,671	1,522	14,167	16,681	611,620	893	8,668
Henry	6,279	121,863	87	1,289	7,360	288,913	202	2,144
Highland	47,931	501,411	242	2,468	55,218	2,153,194	106	1,053
Hocking	18,960	148,255	635	5,520	18,065	626,705	1,045	10,065
Holmes	25,154	336,555	3,197	36,427	20,592	663,187	1,464	17,187
Huron	19,680	265,865	246	3,474	28,075	963,876	667	9,013
Jackson	20,734	153,547	71	569	20,542	584,091	356	2,760
Jefferson	15,491	183,289	1,906	19,477	15,307	511,246	649	6,144
Knox	19,685	258,461	3,792	41,087	34,412	1,237,729	1,214	11,310
Lake	4,631	69,795	445	5,210	8,467	306,443	492	6,102
Lawrence	12,939	112,723	44	305	18,312	526,736	143	1,502
Licking	23,539	284,601	4,019	47,591	52,202	2,009,760	1,490	16,926
Logan	25,155	437,766	796	11,164	33,514	1,118,553	595	6,220
Lorain	9,182	144,858	266	3,529	17,239	646,428	415	7,513
Lucas	6,677	137,148	230	3,087	7,969	339,360	440	5,998
Madison	9,104	133,134	1,577	21,977	44,632	1,695,918	272	3,526
Mahoning	10,737	143,245	1,187	13,466	11,742	344,250	991	13,177
Marion	11,763	163,283	483	6,197	36,840	1,421,025	568	7,362
Medina	12,291	171,016	908	11,663	16,250	621,760	429	5,622
Meigs	21,199	169,517	216	1,780	16,900	591,538	592	6,038
Mercer	19,191	285,812	1,471	17,107	18,112	526,452	323	3,136
Miami	34,319	588,782	1,543	22,705	44,774	1,906,546	261	2,738
Monroe	20,364	94,999	667	4,456	22,170	693,664	2,409	22,489
Montgomery ..	35,299	507,768	2,199	21,524	39,073	1,733,593	200	2,287

Hay, Potatoes, Butter, Cheese and Coal, for the year 1860; and also the number and and Injured by Dogs.

BARLEY.		OATS.		MEADOW.		POTATOES.		BUTTER.	CHEESE.
Acres sown.	Bushels produced.	Acres sown.	Bushels produced.	No of Acres.	Tons of hay.	Acres planted	Bushels produced.	Pounds.	Pounds.
171	2,487	7,630	157,592	7,679	7,867	319	23,231	273,263	4,525
288	3,957	6,705	164,151	10,899	11,212	713	78,173	316,580	21,611
1,519	35,210	15,655	520,935	25,873	36,572	1,009	104,561	548,421	90,784
339	8,014	11,211	369,083	53,566	72,431	1,856	233,610	751,881	3,308,666
22	419	5,920	141,267	15,069	19,028	854	76,672	420,673	123,162
1,898	37,972	6,572	182,129	7,580	8,394	936	118,842	290,346	2,620
1,941	39,565	21,506	680,375	22,137	28,257	1,159	118,798	604,264	16,140
523	8,573	11,429	251,055	9,782	9,614	750	55,163	370,922	6,048
9,174	230,500	10,012	265,338	7,223	8,657	1,187	114,214	434,974	1,906
523	9,596	15,303	418,515	20,052	29,021	679	77,723	572,097	21,906
463	11,869	8,519	312,963	14,565	19,555	675	93,612	385,982	80,077
496	12,490	7,437	274,252	13,244	17,202	854	99,392	373,241	19,481
729	12,078	14,947	370,411	15,760	16,444	4,949	284,457	446,639	1,575
496	11,066	6,759	186,620	12,378	13,412	745	69,719	376,454	38,317
565	10,595	17,599	530,150	36,291	51,002	1,173	125,266	708,921	26,852
353	5,572	12,427	369,593	17,020	23,664	1,158	87,358	454,716	13,458
704	14,180	14,232	526,111	22,955	33,456	1,115	121,920	445,783	5,555
215	4,681	9,622	334,789	35,238	45,402	3,860	320,346	779,756	1,806,051
2,081	48,294	10,029	314,519	10,308	11,131	1,016	106,306	391,165	4,011
80	1,661	5,162	135,656	9,020	9,155	855	90,919	235,762	12,563
172	3,602	9,180	284,973	21,436	32,060	888	86,939	386,997	22,210
624	16,103	6,635	253,430	12,503	18,077	1,803	208,755	353,547	57,354
1,093	20,096	15,352	385,668	16,615	23,479	1,136	96,645	573,542	11,426
15	403	2,321	72,436	8,023	8,914	255	43,000	257,296	4,354
359	6,555	9,931	276,924	18,204	22,366	1,950	189,810	469,716	12,085
287	7,132	3,407	103,902	14,331	18,690	894	112,570	342,817	47,924
24	254	5,645	110,752	8,942	9,918	638	69,440	215,017	23,433
133	2,813	6,941	243,597	39,867	54,325	1,222	128,902	723,681	5,299,144
963	24,520	8,211	231,567	10,363	13,053	1,056	116,794	348,679	4,456
457	7,963	14,760	395,234	21,228	24,839	636	51,611	488,246	16,041
5,610	120,183	9,214	322,543	13,381	14,883	4,766	316,471	315,948	2,226
303	6,590	9,270	260,543	14,622	17,844	808	83,271	451,686	10,511
106	1,699	5,820	151,928	8,714	10,946	681	73,361	242,223	13,571
435	8,566	11,271	374,549	20,164	28,228	469	49,573	433,368	10,832
24	466	1,813	46,839	3,453	4,497	485	54,412	196,261	4,182
89	2,511	6,154	147,001	13,476	13,309	631	60,995	325,444	17,715
125	1,902	6,853	143,312	8,846	9,970	624	48,469	237,708	11,856
1,205	25,521	14,887	443,435	22,183	29,551	892	96,655	525,614	17,471
588	12,468	15,186	479,413	31,198	44,174	1,515	158,073	711,448	68,387
2	18	5,693	103,493	10,316	11,409	435	36,914	192,624	10,361
2,480	57,695	13,149	418,485	18,954	26,979	1,531	76,021	387,797	24,440
429	9,525	14,847	490,767	22,265	32,433	997	103,961	573,713	26,584
889	20,453	4,357	160,173	17,010	23,104	2,352	251,265	330,410	286,274
28	830	3,819	65,632	2,737	3,628	502	36,732	107,259	1,671
478	9,833	18,205	513,561	30,937	45,449	1,226	132,737	742,908	182,433
385	9,362	8,164	247,210	13,283	17,498	687	77,277	382,774	4,976
434	9,747	9,080	313,555	35,775	49,071	1,828	201,218	1,216,200	1,325,781
379	8,071	2,623	82,466	9,879	13,314	1,142	110,099	136,388	24,280
20	342	3,480	99,442	13,737	16,279	473	55,986	175,361	153,769
452	9,439	12,324	406,705	32,853	51,771	961	114,067	568,193	168,377
86	1,439	8,892	294,993	17,793	24,824	823	85,208	296,495	5,543
415	8,008	12,831	475,091	37,449	47,042	1,327	145,541	936,907	771,222
11	252	4,322	101,724	12,364	16,208	1,363	101,448	274,109	48,067
1,353	24,838	5,567	123,196	7,913	8,132	622	43,756	248,693	5,805
2,130	57,788	10,611	385,885	9,390	10,202	941	100,979	355,364	13,621
310	4,558	14,178	382,331	12,156	13,380	952	69,997	295,017	52,339
3,059	73,224	12,949	462,937	10,692	11,797	561	62,401	272,651	380

Statement exhibiting the number of

COUNTIES.	WHEAT.		RYE.		CORN.		BUCKWHEAT.	
	Acres sown.	Bushels produced.	Acres sown.	Bushels produced.	Acres planted.	Bushels produced.	Acres sown.	Bushels produced.
Morgan	17,875	123,986	326	2,743	23,335	878,692	1,696	18,338
Morrow	11,212	129,389	628	7,524	23,714	804,810	1,048	12,003
Muskingum ..	33,614	323,414	2,054	21,635	37,786	1,589,017	1,401	15,062
Noble	15,809	91,460	390	2,953	25,510	966,448	1,701	18,218
Ottawa	8,254	87,632	9	157	5,117	195,827	258	5,357
Paulding	3,256	41,824	57	625	4,717	173,602	228	2,096
Perry	21,930	203,860	943	8,787	21,725	800,834	1,322	12,451
Pickaway	27,536	295,675	634	7,650	71,350	3,005,856	299	4,009
Pike	13,759	126,085	164	1,356	25,650	1,043,514	154	1,216
Portage	10,423	130,053	1,500	20,384	12,105	547,039	874	12,063
Preble	38,589	482,120	818	9,791	39,541	1,721,604	192	2,589
Putnam	12,103	162,424	386	3,412	16,538	534,014	496	4,218
Riehlant	29,499	429,113	2,988	38,373	25,685	843,619	895	10,696
Ross	35,701	362,560	649	6,554	77,961	3,210,717	230	2,320
Sandusky	22,022	359,442	367	4,753	18,167	629,031	805	8,662
Scioto	16,291	127,069	22	155	25,547	1,091,521	206	1,738
Seneca	39,992	677,789	514	7,481	27,869	1,007,461	458	6,727
Shelby	19,151	424,542	1,811	21,142	23,577	703,101	668	6,288
Stark	46,892	690,769	1,468	17,906	22,195	793,345	1,279	19,789
Summit	20,100	265,107	1,003	12,788	12,339	500,479	727	9,608
Trumbull	6,302	74,279	969	9,500	12,288	486,262	1,60	21,731
Tuscarawas...	34,674	472,838	3,563	36,942	24,914	871,928	1,829	22,783
Union	10,763	142,336	503	5,724	31,255	1,090,468	56	5,948
Van Wert	10,881	155,921	363	4,150	11,495	315,468	428	4,358
Vinton	10,212	73,712	94	716	15,071	477,141	656	6,453
Warren	34,075	466,881	369	3,902	44,609	2,092,560	321	3,831
Washington...	25,891	138,942	815	5,533	28,932	923,216	2,751	27,204
Wayne	36,288	573,946	1,524	18,100	25,742	973,892	906	11,166
Williams	15,967	271,884	931	11,437	14,428	474,455	459	5,472
Wood	13,601	208,975	344	3,804	18,812	630,590	885	12,503
Wyandot	16,069	260,030	663	10,156	24,161	897,477	539	5,889
Totals	1,844,677	23,640,356	94,934	1,078,764	2,397,639	91,588,704	66,827	763,930

acres under cultivation, etc.—Continued.

BARLEY.		OATS.		MEADOW.		POTATOES.		BUTTER.	CHEESE.
Acres sown.	Bushels produced.	Acres sown.	Bushels produced.	No. of Acres.	Tons of hay.	Acres planted.	Bushels produced.	Pounds.	Pounds.
360	6,042	9,176	214,640	15,911	20,451	670	63,264	478,682	49,983
258	5,183	12,705	425,115	24,754	36,990	944	184,107	634,260	44,107
374	6,600	15,400	408,700	24,982	31,541	1,790	135,052	748,959	16,993
129	1,896	11,171	306,821	14,185	16,976	604	49,066	415,336	50,321
10	240	1,407	46,639	4,266	7,374	473	45,921	90,496	3,805
17	324	787	17,405	2,191	2,286	308	28,785	67,594	1,320
328	5,375	8,994	229,699	16,033	19,174	805	69,001	436,897	14,220
14	360	4,613	94,595	8,760	10,132	554	59,550	273,356	3,745
7	80	4,733	75,752	4,273	4,229	342	27,435	109,286	1,032
897	17,636	10,914	364,622	45,627	62,778	1,603	207,747	1,036,928	3,784,289
1,424	33,986	10,842	327,783	7,496	6,926	805	80,301	430,500	1,633
72	1,027	3,041	67,480	6,938	7,200	706	47,571	251,548	4,949
2,225	51,967	21,331	711,702	29,580	41,118	1,293	132,723	742,348	13,293
68	839	5,106	102,017	8,492	9,630	734	71,396	265,456	11,221
128	2,126	6,777	241,362	14,461	20,718	1,230	130,091	313,209	2,393
19	274	4,019	73,859	5,636	6,706	717	58,211	100,193	1,162
642	12,247	15,323	536,679	26,566	42,069	1,391	150,633	667,326	32,735
1,181	26,131	11,270	285,512	7,498	8,921	804	65,203	287,307	4,126
5,083	89,451	20,322	691,273	38,033	52,377	1,490	176,270	933,831	38,287
1,403	29,969	10,329	364,036	29,770	40,393	1,328	170,607	729,942	1,601,838
41	723	11,824	382,362	53,792	80,765	2,126	216,609	1,081,178	4,450,412
643	11,541	20,681	672,678	25,620	34,716	990	113,958	625,346	21,347
71	1,281	5,424	138,897	14,603	19,213	659	71,143	308,457	126,537
282	5,164	2,306	55,775	5,870	6,347	500	39,649	191,031	11,426
15	155	4,832	93,757	8,962	10,520	433	35,009	178,403	12,414
5,365	112,429	10,645	319,309	9,982	11,349	1,027	103,388	414,280	6,114
81	992	11,426	274,539	17,850	20,686	2,090	159,996	521,119	61,894
1,335	26,193	21,625	782,394	36,022	51,065	1,294	134,991	862,095	45,702
179	3,847	5,262	180,680	13,971	14,441	824	86,817	331,528	15,503
198	5,252	5,040	168,059	10,708	15,366	924	107,300	312,243	12,335
223	5,609	6,161	172,162	16,038	21,584	868	90,960	319,373	8,095
71,564	1,548,477	830,104	25,127,724	1,538,562	2,027,160	96,254	9,365,386	38,440,498	24,816,220

Statement of Crops, etc.—Continued.

COUNTIES.	COAL.	SHEEP KILLED BY DOGS.		SHEEP INJURED BY DOGS.		Aggregate value of sheep killed and injured.
	Bushels.	Num- ber.	Value.	Num- ber.	Estimate of injury.	
Adams.....		413	\$655 00	105	\$87 00	\$742 00
Allen.....		285	513 00	112	97 00	610 00
Ashland.....		359	826 00	338	527 00	1,353 00
Ashtabula.....		344	720 00	216	279 00	999 00
Athens.....	1,573,311	453	868 00	108	121 00	989 00
Auglaize.....		258	373 00	104	121 00	494 00
Belmont.....	1,702,174	651	1,375 00	349	440 00	1,815 00
Brown.....		385	689 00	79	80 00	769 00
Butler.....		488	1,022 50	146	211 50	1,234 00
Carroll.....	196,970	256	698 50	86	177 00	875 50
Champaign.....		285	618 00	130	215 00	853 00
Clarke.....		400	958 50	346	486 00	1,444 50
Clermont.....		500	987 00	158	229 00	1,216 00
Clinton.....		525	1,066 00	322	342 50	1,408 50
Columbiana.....	835,881	383	873 25	473	400 00	1,273 25
Coshocton.....	565,465	511	1,226 00	480	338 00	1,564 00
Crawford.....		378	832 25	866	846 75	1,679 00
Cuyahoga.....		420	940 50	215	308 00	1,248 50
Darke.....		392	575 50	84	90 25	665 75
Defiance.....		295	498 00	40	50 00	548 00
Delaware.....		248	558 50	184	198 00	756 50
Erie.....		391	886 75	198	252 00	1,138 75
Fairfield.....		682	1,413 00	360	463 00	1,876 00
Fayette.....		409	637 00	174	358 00	995 00
Franklin.....		542	1,038 00	212	298 00	1,336 00
Fulton.....		163	269 00	18	24 00	293 00
Gallia.....	122,292	491	611 25	89	66 50	677 75
Geauga.....		125	293 00	66	49 50	342 50
Greene.....		564	1,264 50	331	394 70	1,659 20
Guernsey.....	1,151,806	458	1,183 75	253	422 50	1,606 25
Hamilton.....		108	240 00			240 00
Hancock.....		397	689 50	288	315 50	1,005 00
Hardin.....		252	432 00	104	141 00	573 00
Harrison.....	556,775	300	834 50	563	566 00	1,400 50
Henry.....		148	238 00	9	7 00	245 00
Highland.....		660	1,272 00	217	216 00	1,488 00
Hocking.....	345,340	278	402 00	45	47 00	449 00
Holmes.....	110,225	305	661 00	330	458 00	1,119 00
Huron.....		277	697 00	303	454 00	1,151 00
Jackson.....	163,062	468	577 00	81	69 00	646 00
Jefferson.....	1,451,665	479	1,223 00	424	737 00	1,960 00
Knox.....	690	440	939 50	271	409 00	1,348 50
Lake.....		149	297 25	37	48 00	345 25
Lawrence.....	628,090	481	643 00	48	126 00	769 00
Licking.....	67,800	606	1,254 00	659	704 00	1,958 00
Logan.....		273	546 00	202	238 50	784 50
Lorain.....		524	1,155 00	291	341 25	1,496 25
Lucas.....		148	245 00	65	118 00	363 00
Madison.....		282	561 00	183	251 00	812 00
Mahoning.....	3,600,438	396	990 00	498	625 00	1,615 00
Marion.....		501	788 00	434	490 00	1,278 00
Medina.....	2,000	199	645 25	439	352 00	997 25
Meigs.....	7,069,565	290	492 50	40	36 00	528 50
Mercer.....		258	385 00	100	105 00	490 00
Miami.....		262	490 00	104	104 00	594 00
Monroe.....	42,417	396	652 00	54	66 00	718 00
Montgomery.....		274	424 00	33	35 00	459 00
Morgan.....	90,927	311	702 50	507	410 00	1,112 50

Statement of Crops, etc.—Continued.

COUNTIES.	COAL.	SHEEP KILLED BY DOGS.		SHEEP INJURED BY DOGS.		Aggregate value of sheep killed and injured.
	Bushels.	Num-ber.	Value.	Num-ber.	Estimate of injury.	
Morrow.....		307	\$605 00	250	\$266 00	\$871 00
Muskingum.....	896,116	625	1,444 50	223	359 00	1,803 50
Noble.....	286,875	524	959 50	316	392 00	1,351 50
Ottawa.....		168	294 00	57	97 50	391 50
Paulding.....		89	140 00	24	16 00	156 00
Perry.....	437,802	418	840 00	276	284 00	1,124 00
Pickaway.....		315	630 00	115	115 00	745 00
Pike.....	150	245	311 50	37	36 00	347 50
Portage.....	450	269	675 50	316	523 50	1,199 00
Preble.....		402	956 00	167	246 00	1,202 00
Putnam.....		461	738 50	66	52 00	790 50
Richland.....		696	1,613 00	392	372 00	1,985 00
Ross.....		579	818 25	125	168 50	986 75
Sandusky.....		227	475 50	210	146 50	622 00
Scioto.....	5,150	482	642 25	32	27 50	669 75
Seneca.....		515	968 50	420	429 00	1,397 50
Shelby.....		334	513 00	62	61 00	574 00
Stark.....	637,357	489	1,154 00	401	454 00	1,608 00
Summit.....	315,300	252	591 00	204	276 00	867 00
Trumbull.....	4,273,500	352	917 50	463	555 00	1,472 50
Tuscarawas.....	357,853	269	657 00	372	291 00	948 00
Union.....		230	446 00	146	151 00	597 00
Van Wert.....		67	117 50	21	18 00	135 50
Vinton.....	116,357	352	554 00	79	87 25	641 25
Warren.....		574	1,197 00	260	552 00	1,749 00
Washington.....	52,643	663	1,172 00	270	214 00	1,386 00
Wayne.....	173,262	337	831 50	292	339 50	1,171 00
Williams.....		256	473 00	120	154 00	627 00
Wood.....		378	836 00	115	179 00	1,015 00
Wyandot.....		370	699 00	261	276 00	975 00
Totals.....	27,829,218	32,781	\$64,216 25	19,001	\$22,579 70	\$86,795 95

NOTE.—Preble county reports of Flax, 1,909 acres sown ; producing 13,445 bushels of seed.

Statements of Stocks held by the State in Turnpike, Canal and Railroad Companies; and of Dividends paid to the State from 1838 to November 15, 1861.

Turnpike Stocks and Dividends.					Stock held by the State.	Total cash divi- dends paid State from 1838 to Nov. 15, 1855.	Dividends paid State from 1856 to 1860, inclusive.	Dividends paid State in 1861.	Total divi- dends paid State from 1838 to Nov. 15, 1861
Batavia Turnpike and Miami Bridge Company.....		\$30,250 00		\$11,313 65	\$4,840 00	\$907 50	\$17,061 15		
Cin'ti, Montgomery, Hopkinsville, Rochester and Clarksville Turnpike Co.		52,400 00		2,508 27	.....	.....	2,508 27
Cincinnati and Harrison Turnpike Company.....		86,050 00		59,095 86	13,946 92	2,799 34	75,849 12		
Cincinnati and Hamilton Turnpike Company.....		54,850 00		6,054 75	4,485 00	1,794 00	12,333 75		
Cincinnati, Columbus and Wooster Turnpike Company.....		75,800 00		67,934 00	14,781 00	3,032 00	85,747 00		
Cincinnati and Xenia Turnpike Company.....		178,650 00		47,835 00	3,573 00	.....	51,408 00	
Circleville and Washington Turnpike Company.....		71,905 00		.....	.....	.....	.....
Colesburg, Oxford and Brookville Turnpike Company.....		85,775 47		71,684 81	21,625 86	.....	93,310 67	
Dayton and Springfield Turnpike Company.....		55,450 00		23,011 75	3,437 90	776 30	27,225 95		
Dayton and Covington Turnpike Company.....		31,480 09		5,981 20	5,036 80	1,385 12	12,403 12		
Dayton and Lebanon Turnpike Company.....		49,450 00		14,027 35	1,978 00	.....	16,005 35	
Dayton Western Turnpike Company.....		66,900 00		26,405 20	5,068 25	1,338 00	32,811 45		
Great Miami Turnpike Company.....		57,199 89		4,635 12	.....	.....	4,635 12
Geahen, Wilmington and Columbus Turnpike Company.....		102,725 00		.....	.....	.....	.....
Hamilton, Springfield and Garthage Turnpike Company.....		33,450 00		9,877 21	1,000 00	.....	10,877 21	
Hamilton, Oxford and Fair Haven Turnpike Company.....		49,742 00		8,298 52	2,274 79	.....	10,573 61	
Hamilton, Somerville and Eaton Turnpike Company.....		49,925 00		24,712 84	2,496 25	.....	37,209 09	
Jefferson, South Charleston and Xenia Turnpike Company.....		42,300 00		.....	.....	.....	.....
Marietta and Newport Turnpike Company.....		15,000 00		1,030 74	1,767 00	.....	2,797 74	
Milford and Chillicothe Turnpike Company.....		163,346 62		7,546 08	.....	.....	7,546 08
Ohio Turnpike Company.....		55,000 00		585 16	.....	.....	585 16
Portsmouth and Columbus Turnpike Company.....		78,369 87		.....	.....	.....	.....
Ripley and Hillsboro' Turnpike Company.....		50,575 00		207 91	.....	.....	207 91
Steenbenville and Cambridge Turnpike Company.....		30,694 20		.....	.....	.....	.....
Urbana, Troy and Greenville Turnpike Company.....		22,175 30		.....	.....	.....	.....
Dividends of 1840, reported by Auditor of State, but not classified.....		.....		16,555 93	.....	.....	16,555 93
Total amount Turnpike Stocks and Dividends.....					1,589,463 44	409,301 65	86,310 77	12,032 26	507,644 68

STATEMENT OF STOCKS—Continued.

Canal Stocks and Dividends.		Stocks held by State.	Dividends paid State from 1838 to 1860.	Dividends paid State, 1861.	Total dividends paid State.
Cincinnati and Whitewater Canal.....		\$105,000 00	\$1,212 35	...	\$1,212 35
Pennsylvania and Ohio Canal.....		490,000 00	107,100 00	.....	107,100 00
Totals		525,000 00	108,312 35	.....	108,312 35
Railroad Stocks and Dividends.		Stocks held by State.	Dividends paid State interest from Nov. 15, 1860 to Nov. 15, 1861	Dividends paid State interest in the year 1861	Total dividends and interest paid State to Nov. 15, 1861
Little Miami Railroad Company.....		\$200,000 00	\$130,104 90	\$19,360 00	\$149,464 90
Mad River and Lake Erie Railroad Company.....		395,800 00	35,059 89	1,365 00	36,424 89
Mansfield and Sandusky City Railroad Company.....		33,333 00	1,333 00	.....	1,333 00
Totals.....		529,133 00	166,497 70	20,725 00	187,222 70

RECAPITULATION.

	Stocks held by State.	Dividend Bonds.	Total Dividends.
Turnpike Companies.....	\$1,589,463 44	.....	\$507,644 68
Canal Companies.....	525,000 00	.....	108,312 35
Railroad Companies.....	529,133 00	\$99,000 00	187,222 70
Totals.....	2,643,596 44	99,000 00	803,179 73

*Amount of Principal paid in, and Interest accrued and due Counties, on Section 16
School Fund, on the 1st day of January, 1862.*

COUNTIES.	PRINCIPAL AND INTEREST OF SEC. 16.		COUNTIES.	PRINCIPAL AND INTEREST OF SEC. 16.	
	Principal.	Interest.		Principal.	Interest.
Allen	\$20,315 82	\$1,208 25	Meigs	\$10,419 95	\$620 92
Ashland	23,508 69	1,410 52	Mercer	38,999 19	2,155 08
Athens	7,446 45	443 16	Miami	43,218 35	2,567 04
Auglaize	32,179 32	1,894 92	Monroe	30,357 83	1,789 06
Belmont	81,256 74	4,812 25	Montgomery	105,559 52	6,311 58
Butler	97,238 77	5,808 51	Morgan	16,308 29	976 04
Carroll	30,786 14	1,820 79	Morrow	20,628 46	1,236 59
Champaign	16,347 72	974 9c	Muskingum	38,591 91	2,250 26
Clarke	20,679 06	1,240 75	Noble	10,683 17	640 98
Columbiana	65,503 82	3,884 49	Ottawa	16,427 98	937 38
Crawford	22,971 82	1,372 94	Paulding	5,195 29	300 69
Darke	51,957 80	3,039 00	Perry	24,473 35	1,464 03
Defiance	18,596 06	1,103 34	Pickaway	45,093 72	2,705 62
Fairfield	63,110 71	3,766 91	Pike	1,177 72	66 69
Franklin	7,486 29	449 17	Preble	64,736 41	3,884 17
Fulton	16,759 00	958 37	Putnam	26,394 88	1,516 34
Gallia	8,575 44	506 62	Richland	39,856 65	2,391 39
Greene	17,494 75	1,036 85	Ross	16,937 65	1,016 25
Guernsey	6,200 85	372 05	Sandusky	18,967 53	1,129 85
Hamilton	148,625 97	8,866 35	Scioto	10,675 85	636 29
Hancock	32,338 15	1,918 07	Seneca	58,504 53	3,472 02
Hardin	22,982 73	1,326 37	Shelby	33,340 23	1,976 92
Harrison	46,884 43	2,811 17	Stark	66,816 64	4,006 31
Henry	19,877 51	1,067 53	Summit	9,811 69	588 70
Hocking	11,015 72	660 94	Tuscarawas	1,945 87	116 75
Holmes	13,664 71	819 86	Van Wert	21,188 16	1,227 51
Jackson	8,799 57	525 72	Vinton	3,637 14	217 44
Jefferson	128,379 88	7,632 2c	Warren	50,939 88	3,056 39
Knox	580 87	33 34	Washington	33,688 02	1,9c 58
Lawrence	6,687 65	396 44	Wayne	79,840 45	4,790 43
Licking	3,190 50	191 45	Williams	26,293 95	1,553 99
Logan	10,070 85	5c 11	Wood	40,343 86	2,344 26
Lucas	12,841 19	755 65	Wyandot	48,768 97	2,857 07
Mahoning	34,243 19	2,026 19			
Marion	9,359 79	552 2c	Totals	\$2,178,374 45	\$129,062 24

NOTE.—The above totals embrace \$2,435 18 of principal paid in, and \$12 16 interest accrued since the close of the fiscal year—November 15, 1861.

*Amount of Principal paid in, and Interest accrued and due Counties, January 1,
1862, on Section 29 Ministerial Fund.*

COUNTIES.	PRINCIPAL AND INTEREST OF SEC. 29.		COUNTIES.	PRINCIPAL AND INTEREST OF SEC. 29.	
	Principal.	Interest.		Principal.	Interest.
Athens	\$6 377 39	\$382 46	Morgan	\$537 00	\$32 22
Butler	18,998 35	1,068 91	Vinton	145 93	8 76
Gallia	5,956 36	356 62	Warren	9,444 27	527 29
Hamilton	26,522 43	1,543 85	Washington	5,889 41	353 38
Lawrence	761 33	45 6c			
Meigs	5,599 81	333 50	Totals	\$80,232 28	\$4,652 66

STATEMENT NO. I.

Tabular Statement, exhibiting the amount and several kinds of stock securities held in trust for the Free Banks and Independent Banks of Ohio, together with the amount of circulating notes outstanding against the same, on the 15th day of November, 1861.

Names of Banks.	Ohio 6 per cent., 1860	Ohio 5 per cent., 1865.	Union loan, 6 per cent., 1866-'68.	Ohio 6 per cent., 1870.	Ohio 6 per cent., 1875.	Ohio 6 per cent., 1886.	Ohio discounts.	Ind'ua. Market value.	United States.	Total of all stocks.	Circulation outstanding.
FREE BANKS.											
Bank of Commerce, Cleveland.....	\$22,040 00	\$17,000	\$117,504 13	\$1,884 77	\$1,700	\$14,000	.....	.....	\$4,000	\$162,428 90	\$162,115 00
Bank of Delaware.....	29,000 00	.....	.....	.....	.....	.....	.....	.....	.....	44,700 00	43,559 00
Bank of the Ohio Valley, Cincinnati.....	.....	.....	33,000 00	.....	.....	.....	\$17,000	.....	.....	50,000 00	49,989 00
Bank of Marion.....	47,600 00	.....	.....	.....	4,500	.....	26,000	\$22,885	.....	100,925 00	100,925 00
Champaign County Bank, Urbana.....	25,000 00	.....	3,000 00	.....	4,770	11,000	4,000	15,000	.....	65,770 00	65,770 00
Forest City Bank, Cleveland.....	6,000 00	.....	.....	2,000 00	4,000	.....	.....	.....	21,000	33,000 00	30,523 08
Franklin Bank of Portage County, Franklin.....	.....	.....	.....	12,967 84	2,200	3,000	.....	7,055	.....	25,223 84	25,223 08
Iron Bank of Ironton.....	49,503 00	.....	.....	.....	15,000	20,000	.....	.....	.....	84,503 60	83,394 00
Marine Bank of Toledo.....	16,000 00	.....	.....	.....	.....	.....	.....	.....	.....	16,000 00	14,450 00
Merchants' Bank of Massillon.....	39,400 00	.....	5,500 00	15,600 00	10,000	16,000	.....	30,600	32,000	149,100 00	144,939 00
Miami Valley Bank, Dayton.....	6,000 00	9,000	.....	.....	.....	.....	.....	.....	.....	15,000 00	14,500 00
Pickaway County Bank, Circleville.....	19,000 00	.....	.....	.....	.....	.....	2,300	18,480	.....	39,780 00	37,989 00
Savings Bank, Cincinnati*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	919 00
Springfield Bank.....	60,000 00	40,000	5,000 00	.....	.....	.....	.....	.....	20,000	125,000 00	122,599 00
Stark County Bank, Canton.....	.....	.....	.....	16,030 00	10,000	6,470	.....	.....	.....	44,392 00	44,206 00
Total of Free Banks.....	319,543 00	66,000	164,004 13	48,482 61	52,170	70,470	49,300	108,852	77,000	955,821 74	941,108 00
INDEPENDENT BANKS.											
Bank of Geauga, Painesville.....	67,000 00	.....	57,000 00	4,000 00	.....	13,500	10,000	.....	.....	151,500 00	149,998 00
City Bank of Cleveland.....	30,000 00	15,000	50,950 00	3,000 00	.....	.....	52,700	.....	.....	151,650 00	149,195 00
City Bank of Columbus.....	5,000 00	.....	.....	.....	.....	.....	50,000	.....	.....	55,000 00	49,970 50
Commercial Bank of Cincinnati.....	5,000 00	.....	.....	.....	.....	.....	.....	.....	.....	5,000 00	4,331 00
Dayton Bank.....	40,576 80	1,000	24,950 00	2,500 00	.....	.....	44,955	.....	.....	114,081 80	114,081 00
Franklin Bank of Zanesville.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,482 00
Mahoning County Bank, Youngstown.....	19,000 00	.....	45,500 00	.....	.....	25,000	4,000	.....	6,500	100,000 00	100,002 00
Sandusky City Bank.....	12,000 00	32,000	500 00	.....	.....	.....	12,900	.....	1,000	58,400 00	49,175 00
Western Reserve Bank, Warren.....	90,000 00	.....	60,000 00	.....	.....	.....	.....	.....	.....	150,000 00	149,986 00
Total of Independent Banks.....	268,576 80	48,000	238,900 00	9,500 00	.....	38,500	174,555	.....	7,500	785,631 80	771,290 50
Total of all the Banks.....	588,219 80	114,000	402,904 13	57,982 61	52,170	108,970	223,855	108,852	84,500	1,741,453 54	1,712,398 50

* Money deposited with the Treasurer of State to secure circulation.

† Have deposited with the Treasurer of State a bond amounting to \$5,050.

BANK STATEMENT, No. II.

Tabular Statement, showing the amount of Blank Circulation on hand in State Treasury, November 15, 1860; the amount received from Engravers since; the amount Burned and Registered, and issued to the several Banks since November 15, 1860; and the balance of Blank Unregistered Circulation in the Treasury, November 15, 1861, as appears from the books of the Registrar.

Names of Banks.	Names of Cashiers, &c.	Blank Circulation on hand in Treasury, Nov. 15, 1860.	Blank Circulation received since Nov. 15, 1860.	Total Blank and issued out of same since Nov. 15, 1860.	Circulation Registered and issued out of same since Nov. 15, 1860.	Blank Circulation burned since Nov. 15, 1860.	Total Blank Circulation Burned and Registered since Nov. 15, 1860.	Blank Circulation on hand in Treasury, Nov. 15, 1861.
INDEPENDENT BANKS.								
Bank of Geauga, Painesville	S. S. Osborn	\$43,021	.....	\$43,021	\$18,883	.....	\$18,883	\$24,138
City Bank of Cleveland	J. B. Meriam	19,366	\$55,004	74,370	58,163	\$1,346	59,509	14,861
City Bank of Columbus	W. A. Platt	18,711	4,800	23,511	4,982	.....	4,982	18,539
Commercial Bank of Cincinnati	Chas. B. Foote	3,776	.....	3,776	.....	.....	.....	3,776
Dayton Bank	Dan'l Beekel	17,186	45,000	62,186	44,755	.....	44,755	17,431
Mahoning Co. Bank, Youngstown	O. B. Wiek, Jr.	35,054	.....	35,054	23,112	.....	23,112	11,943
Sandusky City Bank	W. J. Cooke	5,637	15,000	20,637	7,633	.....	7,633	13,004
Western Reserve Bank, Warren	Geo Taylor	924	50,010	50,934	22,206	.....	22,206	28,728
Total of Independent Banks .....	.....	143,675	169,814	313,489	179,734	1,346	181,080	132,409
FREE BANKS.								
Bank of Commerce, Cleveland	H. B. Hurlbut	34,443	52,500	86,943	85,115	.....	85,115	1,825
Bank of Delaware	W. E. Moore	44,222	.....	44,222	1,275	.....	1,275	42,947
Bank of Marion	J. J. Hane	23,510	19,000	42,510	26,323	.....	26,323	16,187
Bank of the Ohio Valley, Cincinnati	W. A. Goodman .....	.....	95,000	95,000	49,989	.....	49,989	45,011
Champaign County Bank, Urbana	H. P. Espy	12,778	21,000	33,778	19,390	.....	19,390	20,388
Franklin Bank of Fortage Co., Franklin	E. L. Day	2,731	.....	2,731	310	.....	310	2,421
Forest City Bank	S. B. Sturges	8,226	.....	8,226	7,000	.....	7,000	1,226
Iron Bank, Ironton	Geo. Willard .....	.....	45,995	45,995	36,750	.....	36,750	10,245
Marine Bank, Toledo	J. O. Hitchcock	17,000	51,476	68,476	14,500	.....	14,500	53,976
Merebants' Bank, Massillon	S. Hunt	1,260	52,500	53,760	24,160	.....	24,160	29,600
Springfield Bank	C. A. Phelps	16,965	56,500	73,465	39,444	.....	39,444	34,021
Stark County Bank, Canton	E. P. Grant	28,135	.....	28,135	17,910	.....	17,910	10,225
Total of Free Banks .....	.....	189,270	400,971	590,241	392,166	3	392,169	288,079
Total of all the Banks .....	.....	332,945	570,785	903,730	501,900	1,349	503,249	400,481

BANK STATEMENT NO. III.

Tabular Statement showing the amount of taxes set off by the several Banks of Ohio, and reported to the Auditor of State during the fiscal year ending Nov. 15, 1861.

Names of Banks.	Name of Cashier.	Taxes for May, 1861.	Taxes for November, 1861.	Total taxes reported, 1861.
INDEPENDENT BANKS				
Bank of Geauga, Painesville *.....	S. S. Osborn.....	\$336 61	.....	\$336 61
City Bank, Cleveland.....	J. B. Meriam.....	.....	.....	.....
City Bank, Columbus *.....	W. A. Platt.....	.....	.....	.....
Commercial Bank, Cincinnati †.....	Chas. B. Foote.....	.....	.....	.....
Dayton Bank.....	Daniel Beckel.....	.....	.....	.....
Mahoning County Bank, Youngstown..	C. B. Wick, Jr.....	394 10	\$360 67	754 77
Western Reserve Bank, Warren *.....	Geo. Tayler.....	.....	.....	.....
Total of Independent Banks.....		730 71	360 67	1,091 38
BRANCHES OF THE STATE BANK OF OHIO.				
Athens, Athens.....	L. H. Stewart.....	\$361 91	\$271 84	\$633 75
Belmont, Bridgeport †.....	Jno. C. Tallman.....	.....	.....	.....
Chillicothe, Chillicothe.....	T. S. Goodman, Jr.....	411 38	550 64	962 02
Commercial, Cleveland.....	Daniel P. Kells.....	231 57	421 08	652 65
Dayton, Dayton.....	C. G. Swain.....	318 21	457 21	775 42
Delaware County, Delaware *.....	S. Moore, Jr.....	283 50	.....	283 50
Exchange, Columbus *.....	C. J. Hardy.....	371 56	.....	371 56
Farmers', Ashtabula *.....	A. F. Hubbard.....	321 00	.....	321 00
Farmers', Mansfield *.....	H. Colby.....	.....	.....	.....
Farmers', Ripley *.....	D. P. Evans.....	.....	.....	.....
Farmers', Salem.....	R. V. Hampson.....	305 64	302 10	607 74
Franklin, Columbus *.....	Joseph Hutcheson.....	.....	.....	.....
Guernsey, Washington.....	G. A. Endly.....	241 76	253 64	495 40
Harrison County, Cadiz †.....	Wm. Phillips.....	.....	.....	.....
Hocking Valley, Lancaster *.....	H. V. Weakley.....	.....	.....	.....
Jefferson, Steubenville.....	W. Spencer.....	111 83	356 64	468 47
Knox County, Mt. Vernon.....	J. F. Andrews.....	133 26	365 20	498 46
Logan, Logan.....	J. Walker.....	325 69	305 50	631 19
Lorain, Elyria *.....	Jno. W. Hulbert.....	.....	.....	.....
Mad River Valley, Springfield *.....	Thos. F. McGrew..	197 16	.....	197 16
Marietta, Marietta.....	J. R. Waters.....	174 87	340 25	515 12
Merchants', Cleveland.....	W. L. Cutter.....	.....	.....	.....
Miami County, Troy *.....	J. C. Culbertson.....	380 42	.....	380 42
Mt. Pleasant, Mt. Pleasant.....	J. Binns.....	220 24	304 16	524 40
Muskingum, Zanesville †.....	D. C. Conyers.....	.....	.....	.....
Norwalk, Norwalk.....	Jno. Gardner.....	432 26	363 93	796 19
Piqua, Piqua.....	J. G. Young.....	281 64	204 00	485 64
Portage County, Ravenna.....	E. S. Comstock.....	76 06	73 97	150 03
Portsmouth, Portsmouth.....	P. Kinney.....	490 46	429 80	920 26
Preble County, Eaton *.....	E. C. Hiestand.....	337 44	.....	337 44
Ross County, Chillicothe.....	B. P. Kingsbury.....	624 00	432 62	1,056 62
Summit County, Cuyahoga Falls.....	J. H. Stanley.....	180 00	240 00	420 00
Toledo, Toledo.....	Paul Jones.....	1,081 60	744 36	1,825 96
Union, Massillon.....	Jno. McClymonds..	246 96	246 96	493 92
Xenia, Xenia *.....	A. Trader.....	385 16	.....	385 16
Wayne County, Wooster.....	E. Quinby, Jr.....	270 00	270 00	540 00
Total of Branches of State Bank..		8,795 58	6,933 90	15,729 48
Total of all the Banks.....		9,526 29	7,294 57	16,820 86

* These Banks have accepted the Tax Law of 1861. † This Bank accepted the Tax Law of 1856. ‡ These Banks have accepted the Tax Law of 1850.

Abstract of the condition of the Banks of Ohio on the first Monday of November, 1861, as shown by the quarterly statements of that date.

RESOURCES.

NAMES OF BANKS.	Specie.	Eastern Deposits.	Notes of other Banks.	Due from other Banks and Bankers.	Notes and Bills discounted.	Bonds of State of Ohio and other States, and U. S.	Real Estate & Personal Property.	Checks and other Cash Items.	Other Resources.	Total Resources.
INDEPENDENT BANKS.										
Bank of Geauga, Painesville.	\$24,444 61	\$21,827 85	\$18,448 00	\$9,011 85	\$192,714 17	\$153,000 00	\$5,000 00	\$4,751 50	\$24,584 35	\$453,782 33
City Bank of Cleveland.....	47,669 69	34,705 88	24,710 00	17,527 31	154,907 41	151,650 00	19,909 46	1,809 87	.....	452,889 62
City Bank of Columbus.....	19,315 24	.....	.....	1,831 20	28,702 40	64,000 00	28,626 35	929 03	337,707 63	464,111 85
Commercial Bank, Cincinnati	1,897 29	118,892 31	331,594 00	24,251 58	452,099 81	5,000 00	.....	.....	.....	933,734 59
Dayton Bank.....	17,724 83	17,846 97	3,543 00	500 00	21,707 00	117,181 80	10,062 10	685 38	.....	189,251 08
Mahon & Co. B'k, Youngstown	19,412 43	22,696 29	10,182 00	4,727 54	207,826 73	100,000 00	13,612 29	912 88	.....	379,370 16
Western Reserve B'k, Warren	73,655 50	36,669 68	18,857 00	24,645 66	213,100 66	190,000 00	15,773 03	.....	14,289 99	586,991 72
Total of Independent Banks.	197,119 59	252,639 18	407,334 00	82,495 14	1,271,058 18	780,831 80	92,983 23	9,088 66	366,581 97	3,460,131 75
FREE BANKS.										
Bank of Commerce, Cleveland	36,819 31	60,687 96	64,587 00	119,930 49	413,904 96	170,479 36	2,800 00	57 40	.....	869,266 48
Bank of Delaware.....	12,898 87	13,772 38	1,783 00	141 27	8,928 80	45,856 53	1,032 87	.....	445 68	84,359 40
B'k of the Ohio Valley, Cin'ta	335,784 60	73,928 21	350,926 00	161,990 13	409,963 17	292,500 00	34,785 71	93,467 86	1,233 50	1,754,579 18
Bank of Marion.....	14,733 66	16,676 00	11,833 00	2,864 07	43,879 02	99,100 00	1,873 57	4,293 24	1,000 00	196,252 56
Champaign Co. Bank, Urbana	11,801 93	15,356 87	17,771 00	15,290 45	84,678 49	67,650 07	3,352 00	738 15	4,150 00	221,268 96
Forest City Bank, Cleveland*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Franklin Bk Portage Co, Fr'kn*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Iron Bank of Ironton.....	11,735 52	13,181 24	8,764 00	8,720 05	69,710 91	68,503 00	7,753 10	.....	14,334 47	202,702 29
Marine Bank of Toledo*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Merchants' Bank, Massillon.	36,316 33	27,758 65	10,302 00	11,159 12	107,807 02	159,578 40	2,350 91	292 48	.....	355,564 99
Springfield Bank.....	18,363 76	25,202 79	20,963 00	7,540 20	174,158 46	125,000 00	789 98	.....	2,909 55	374,947 74
Stark County Bank, Canton..	6,627 59	11,255 53	4,853 00	3,591 63	23,491 38	46,900 00	500 00	632 20	.....	97,851 33
Total of Free Banks.....	485,101 57	257,819 63	491,782 00	331,227 41	1,336,532 21	1,075,567 36	55,738 14	99,481 33	24,073 20	4,157,312 85

* These Banks have failed to report up to this date.

BRANCHES OF THE STATE BANK OF OHIO.

Athens Branch, Athens.....	\$48,177 77	\$32,929 42	\$5,630 00	\$17,406 27	\$921,568 55	\$20,000 00	\$500 00	\$7,143 82	\$353,355 83
Belmont Branch, Bridgeport...	67,330 47	75,743 49	20,478 00	35,818 99	172,610 45	20,000 00	11,928 28	14,893 39	418,403 07
Chillicothe Branch, Chillicothe.	110,763 37	76,295 41	5,837 00	23,198 48	402,957 32	41,250 00	35,453 63	62,263 94	758,019 19
Commercial Branch, Cleveland.	c6,593 00	159,601 51	80,017 00	33,131 89	412,050 38	31,250 00	29,263 00	136,460 39	949,531 00
Dayton Branch, Dayton.....	78,253 39	92,730 17	14,803 00	5,200 24	246,620 33	30,539 00	540 00	37,025 82	497,397 27
Delaware Co. Branch, Delaware	50,390 07	92,593 91	87,235 00	16,119 65	216,877 73	23,750 00	18,550 00	24,051 67	5,992 67
Exchange Branch, Columbus...	53,531 92	41,777 10	2,548 00	10,102 70	229,574 49	20,000 00	25,855 35	9,750 16	362,955 40
Farmers' Branch, Ashabula...	60,659 08	35,607 69	1,538 00	6,210 62	229,599 81	20,000 00	7,300 00	31,306 17	375,398 03
Farmers' Branch, Mansfield...	81,399 69	94,864 99	9,990 00	10,631 50	211,635 58	20,000 00	4,572 53	5,393 82	368,488 11
Farmers' Branch, Salem.....	53,342 82	51,508 03	15,329 00	35,288 81	209,478 70	20,000 00	1,292 00	17,574 82	404,013 81
Franklin Branch, Columbus...	90,795 06	43,936 25	4,837 00	25,318 92	404,908 47	31,250 00	41,173 90	83,896 27	770,469 08
Guernsey Branch, Washington.	77,790 61	41,504 42	1,065 00	19,632 90	152,099 48	20,000 00	7,858 93	21,101 78	336,830 04
Harrison Co. Branch, Cadiz....	59,364 53	97,713 21	12,139 00	12,428 61	303,112 97	20,000 00	3,615 82	14,297 32	377,141 31
Hocking Val. Br'h, Lancaster.	67,735 55	25,396 92	18,950 00	9,823 73	197,362 54	18,750 00	23,323 20	38,566 80	453,650 62
Jefferson Branch, Steubenville.	58,268 52	26,600 52	4,801 00	29,521 22	218,052 54	20,000 00	8,604 00	11,945 19	416,614 17
Knox Co. Branch, Mt. Vernon.	80,774 40	7,893 84	42,220 00	10,464 69	231,452 05	20,000 00	21,681 59	6,488 61	355,977 33
Logan Branch, Logan.....	72,262 16	47,969 44	3,928 00	4,232 52	179,415 01	20,000 00	1,000 00	8,030 45	274,381 94
Lorain Branch, Elyria.....	42,469 35	74,655 79	8,703 00	9,581 71	110,082 59	19,860 00	1,952 00	11,846 57	431,990 43
Mad Riv Val. Br'h, Springfield	57,584 75	45,487 05	10,421 72	11,969 48	262,728 86	20,000 00	10,173 95	47,508 36	411,258 99
Marietta Branch, Marietta....	74,907 28	23,525 60	19,159 00	17,663 49	198,181 90	23,750 00	67,530 33	48,909 96	512,388 01
Merchants' Branch, Cleveland.	58,273 78	90,618 40	39,478 00	16,892 63	163,021 11	20,000 00	21,699 15	21,677 82	362,862 39
Miami County Branch, Troy....	71,996 23	19,569 51	15,547 00	26,652 90	185,719 77	20,000 00	6,300 12	20,862 50	375,666 30
Mt. Pleasant Br'h, Mt. Pleasant	85,424 84	34,780 42	24,194 00	11,054 96	198,263 47	20,000 00	10,600 00	43,039 52	561,946 31
Muskingum Branch, Zanesville	59,763 30	44,291 22	18,499 00	39,797 20	253,469 06	23,750 00	10,239 16	35,598 59	485,407 83
Norwalk Branch, Norwalk....	86,267 24	32,234 45	11,048 00	25,388 76	184,263 84	20,450 00	15,521 32	38,345 90	393,952 56
Piqua Branch, Piqua.....	60,738 23	65,199 70	15,173 00	16,637 15	200,652 08	20,000 00	9,698 36	15,866 26	334,434 74
Portage Co. Branch, Ravenna...	49,539 04	19,784 85	22,711 00	10,323 59	263,984 47	20,000 00	3,750 00	12,387 82	409,093 72
Portsmouth Branch, Portsmouth	58,518 10	22,309 60	9,952 00	58,669 48	178,655 23	20,000 00	600 00	14,452 35	363,206 76
Preston Co. Branch, Chillicothe	65,568 00	30,369 22	14,854 00	23,025 18	343,032 09	27,500 00	23,248 88	69,970 79	594,478 50
Summit Co Br'h, Cuyahoga Falls	72,438 52	46,022 80	12,218 00	32,127 34	150,807 08	20,000 00	16,154 38	31,391 41	342,314 85
Toledo Branch, Toledo.....	52,655 25	45,315 12	27,083 00	21,162 37	341,700 00	27,500 00	12,432 00	31,908 84	586,498 33
Union Branch, Massillon.....	63,565 43	46,852 03	13,036 00	16,207 84	247,421 45	27,500 00	26,260 71	36,533 12	464,332 66
Wayne County Branch, Wooster	81,955 08	46,532 95	22,601 00	18,979 23	141,964 97	20,000 00	14,347 50	33,688 76	954,534 02
Xenia Branch, Xenia.....	2,365,029 99	1,713,536 54	762,139 72	715,862 09	252,671 27	27,500 00	17,160 19	46,189 80	506,568 79
Total State Branches.....	2,365,029 99	1,713,536 54	762,139 72	715,862 09	8,143,281 63	813,559 00	548,076 05	73,646 16	1,162,446 34
Total of all the Banks.....	3,047,251 15	2,395 35	1,661 255 72	1,129,584 64	10,750,862 02	2,669,968 16	696,797 42	182,216 15	1,543,101 51
									923,905,029 12

ABSTRACT—Continued.

Of the Condition of the Banks of Ohio on the first Monday of November, 1881, as shown by the Quarterly Statement of that date.

LIABILITIES.

NAMES OF BANKS.											
INDEPENDENT BANKS.											
Capital Stock.	Safety Fund Stock.	Circulation.	Due to Banks and Bankers.	Due to Individual Depositors.	Dividends unpaid.	Contingent fund and undivided profits.	Bills payable and Time Drafts.	State Tax.	Other Liabilities.	Total Liabilities.	
\$ 50,000 00	151,500 00	148,127 00	\$3,314 93	\$ 77,443 69	.....	\$18,750 02	.....	.....	\$4,646 69	\$453,782 33	
150,000 00	.....	148,878 00	1,845 77	112,367 11	\$917 00	9,172 07	.....	.....	30,409 67	452,869 62	
150,000 00	263,551 00	47,317 50	137 61	.....	.....	.....	\$1,000 00	.....	2,105 74	464,111 85	
50,000 00	5,000 00	806 00	49,687 80	783,087 56	.....	45,153 63	.....	.....	.....	933,784 99	
50,000 00	.....	114,081 00	100 39	24,894 13	.....	175 56	.....	.....	189,251 08	.....
50,000 00	150,000 00	86,980 00	5,339 90	68,018 08	.....	7,181 51	11,480 00	\$360 67	.....	379,370 16	
75,000 00	150,000 00	129,763 00	1,683 88	119,977 96	.....	45,096 78	.....	.....	65,470 10	586,991 72	
.....	
575,000 00	790,051 00	675,962 50	62,110 28	1,185,788 53	217 00	125,529 57	12,480 00	360 67	102,632 20	3,460,131 75	
FREE BANKS.											
100,000 00	150,000 00	134,428 00	10,725 13	400,579 53	.....	30,533 82	43,000 00	.....	.....	869,266 48	
15,000 00	.....	43,425 00	255 41	25,950 22	.....	228 77	.....	.....	.....	84,859 40	
500,000 00	.....	.....	326,979 85	871,412 77	.....	46,243 94	.....	.....	9,942 62	1,754,579 18	
50,000 00	.....	95,738 00	587 33	49,927 23	.....	.....	.....	.....	.....	196,252 56	
26,000 00	50,100 00	62,196 00	1,132 52	76,341 97	2,903 00	1,530 67	.....	.....	1,084 80	221,288 96	
.....	
94,950 00	.....	63,594 00	253 16	32,835 96	.....	.....	.....	.....	11,069 17	202,702 29	
.....	
50,000 00	36,000 00	144,318 00	1,995 48	117,747 45	2,332 00	.....	.....	.....	3,171 98	355,564 91	
150,000 00	.....	122,559 00	1,655 63	99,203 11	1,490 00	.....	.....	.....	.....	374,947 74	
25,000 00	15,000 00	44,051 00	3,330 56	9,710 83	.....	.....	.....	.....	758 94	97,851 33	
.....	
1,010,950 00	251,100 00	710,349 00	346,915 07	1,683,709 07	6,725 00	78,537 20	43,000 00	.....	26,027 51	4,157,312 85	

A List of Foreign Insurance Companies which have complied with the Ohio law, and have been authorized to transact business in this State until 31st day of January, 1862; with a condensed abstract of their condition, as exhibited by their sworn statements on file in this office.

No	Name of Company.	Location.	Capital paid up.	Total Assets.	Liabilities.	Greatest amt insured in one risk.
1	Etna*	Hartford	\$1,500,000	\$2,965,175 32	\$184,876 64	\$20,000
2	Etna	New York	200,000	236,505 66	5,816 00	10,000
3	American Exchange	"	200,000	206,683 32	7,962 00	10,000
4	Aetio	Atlantic	250,000	298,613 56	20,029 43	15,000
5	Atlantic	Brooklyn	249,942 67	249,942 67	6,711 50	15,000
6	Atlantic Fire and Marine	Providence	150,000	220,840 50	19,242 27	15,000
7	Brevoort	New York	150,000	163,816 48	2,600 00	10,000
8	Charter Oak	Hartford	300,000	310,235 19	25,829 91	10,000
9	City Fire	"	250,000	325,022 96	36,999 29	10,000
10	City Fire	New Haven	200,000	323,052 11	15,006 00	10,000
11	Commercial	New York	200,000	280,558 52	9,040 00	15,000
12	Commonwealth	"	250,000	326,046 95	28,000 00	15,000
13	Connecticut	Hartford	200,000	232,971 81	2,833 31	5,000
14	Continental	New York	500,000	1,034,752 28	24,467 89	25,000
15	Conway	Boston	150,000	202,986 97	32,473 20	5,000
16	Corn Exchange	New York	200,000	299,882 86	35,663 00	15,000
17	Delaware Mutual Safety	Philadelphia	524,835	863,375 84	69,121 88	20,000
18	Franklin	"	400,000	2,269,176 08	57,066 37	No rule.
19	Germania	New York	200,000	232,330 16	7,975 00	No rule.
20	Girard	Philadelphia	200,000	311,032 31	17,997 85	10,000
21	Goodhue	New York	200,000	236,572 53	12,400 00	5,000
22	Hampden	Springfield	150,000	212,461 39	19,874 03	10,000
23	Hanover	New York	200,000	247,174 32	5,776 95	5,000
24	Hartford	Hartford	500,000	963,771 52	85,706 48	10,000
25	Home	New Haven	200,000	256,442 35	8,294 50	10,000
26	Home	New York	1,000,000	1,495,409 84	112,991 82	30,000
27	Hope	Providence	150,000	165,203 22	9,724 84	10,000
28	Humboldt	New York	200,000	245,915 77	8,275 00	20,000
29	Indemnity	"	150,000	165,049 15	17,896 07	10,000
30	Irving	"	200,000	227,286 23	6,600 00	12,500
31	Lafayette	Brooklyn	150,000	173,802 09	5,400 00	10,000
32	Lamar	New York	300,000	345,808 47	13,500 00	15,000

Domestic (Mutual) Insurance Companies, under Act of April 14, 1857.

Name of Company.	Location.	Assets.	Losses and Liabilities.	Amount insured.	Greatest am't insured in one risk.
Clermont Mutual.....	New Richmond.....	\$47,088 34	None.	\$293,083 00	\$6,000
German Mutual.....	Cincinnati	187,932 51	None.	2,424,040 01	5,000

Statement showing the amount of Interest on the several Funds constituting the Irreducible State Debt, paid Counties during the fiscal year ending Nov. 15, 1861.

COUNTIES.	Section 16, School Fund.	Section 29, Ministerial Fund.	Virginia Mil- itary School Fund.	United States Military School Fund.	West. Reserve School Fund.	Total.
Adams			\$816 21			\$ 816 21
Allen	\$1,139 67					1,139 67
Ashland	1,410 52				\$ 144 81	1,555 33
Ashtabula					1,413 65	1,413 65
Athens	427 71	\$382 46				810 17
Ohio University						113 84
Auglaize	1,641 00		1 00			1,642 00
Belmont	4,659 50					4,657 50
Brown			1,162 60			1,162 60
Butler	5,729 77	948 33				6,678 10
Carroll	1,773 46					1,773 46
Champaign	968 00		245 73			1,213 73
Clarke	1,240 75		91 55			1,332 30
Olermont			1,320 30			1,320 30
Clinton			805 13			805 13
Columbiana	3,721 38					3,721 38
Coshocton				\$885 70		885 70
Crawford	1,347 62					1,347 62
Cuyahoga					3,256 22	3,256 22
Darke	2,820 05					2,820 05
Defiance	1,004 21					1,004 21
Delaware			120 18	687 89		808 07
Erie					1,082 88	1,082 88
Fairfield	3,689 68					3,689 68
Fayette			628 44			628 44
Franklin	449 17		428 53	330 29		1,207 99
Fulton	827 12					827 12
Gallia	497 35	341 88				839 23
Geauga					703 36	703 36
Greene	969 16		716 04			1,685 20
Guernsey	469 42			628 20		1,097 62
Hamilton	8,824 28	1,492 50	143 55			10,460 33
Hancock	1,835 21					1,835 21
Hardin	1,211 79		145 47			1,357 26
Harrison	2,626 55					2,626 55
Henry	974 13					974 13
Highland			1,099 77			1,099 77
Hocking	653 14					653 14
Holmes	764 57			491 90		1,256 47
Huron					1,245 00	1,245 00
Jackson	511 33					511 33
Jefferson	7,383 58					7,383 58
Knox	29 29			948 56		977 85
Lake					672 81	672 81
Lawrence	364 34	45 68				410 02
Licking	191 45			1,104 57		1,296 02
Logan	560 36		529 70			1,090 06
Lorain					1,351 14	1,351 14
Lucas	694 98					694 98
Madison			497 93			497 93
Mahoning	1,880 69				784 17	2,664 86
Marion	534 25		62 52	38 03		634 80
Medina					1,065 52	1,065 52
Meigs	618 24	333 00				951 24
Mercer	1,787 71					1,787 71

STATEMENT—Continued.

COUNTIES.	Section 16, School Fund.	Section 29, Ministerial Fund.	Virginia Mil- itary School Fund.	United States Military School Fund.	West. Reserve School Fund.	Total.
Miami	\$2,442 11	.....	.....	.....	.....	\$2,442 11
Monroe	1 695 20	.....	.....	.....	.....	1,695 20
Montgomery	6,077 83	.....	.....	.....	.....	6,077 83
Morgan	954 3c	\$32 22	.....	.....	.....	986 80
Morrow	1,228 51	.....	.....	\$300 13	.....	1,528 64
Muskingum	2,134 20	.....	.....	765 2c	.....	2,899 48
Noble	543 62	.....	.....	4 20	.....	547 82
Ottawa	815 26	.....	.....	.....	\$54 37	869 63
Paulding	258 21	.....	.....	.....	.....	258 21
Perry	1,456 67	.....	.....	.....	.....	1,456 67
Pickaway	2,705 62	.....	\$398 4c	.....	.....	3,104 10
Pike	62 30	.....	337 6c	.....	.....	399 98
Portage .....	.....	.....	.....	.....	1,058 50	1 058 50
Preble	3,882 27	.....	.....	.....	.....	3,882 27
Putnam	1,295 01	.....	.....	.....	.....	1,295 01
Richland	2,444 9c	.....	.....	.....	.....	2,444 98
Ross	1,016 25	.....	1,008 82	.....	.....	2,025 07
Sandusky	1,069 84	.....	.....	.....	.....	1,069 84
Scioto	587 65	.....	211 63	.....	.....	799 28
Seneca	3,300 54	.....	.....	.....	.....	3,300 54
Shelby	1,768 06	.....	.....	.....	.....	1,768 06
Stark	3,956 35	.....	.....	.....	.....	3,956 35
Summit	588 70	.....	.....	.....	1,058 38	1,647 08
Trumbull .....	.....	.....	.....	.....	1,484 21	1,484 21
Tuscarawas	116 75	.....	.....	1,031 57	.....	1,148 32
Moravian .....	.....	.....	.....	.....	.....	189 63
Union .....	.....	.....	646 34	.....	.....	646 34
Van Wert	1,162 73	.....	.....	.....	.....	1,162 73
Vinton	210 55	8 71	.....	.....	.....	219 31
Warren	3,056 39	393 32	363 79	.....	.....	3,813 50
Washington	1,870 79	352 18	.....	.....	.....	2,222 97
Wayne	4,790 43	.....	.....	.....	.....	4,790 43
Williams	1,386 19	.....	.....	.....	.....	1,386 19
Wood	2,122 72	.....	.....	.....	.....	2,122 72
Wyandot	2,677 75	.....	.....	.....	.....	2,677 75
Totals	123,907 29	4,330 33	11,781 43	7,216 32	15,375 02	162,913 86

Statement showing the amounts returned for taxation by such Railroad, Turnpike and Joint Stock Companies, as have reported to this office, for the year 1861.

No.	Railroad Companies.	Amount for taxation.
1	Cleveland, Columbus and Cincinnati Railroad Company.....	\$2,149,736 00
2	Cleveland and Toledo ".....	1,257,003 03
3	Little Miami ".....	1,189,909 57
4	Cleveland, Painesville and Ashtabula ".....	1,178,199 00
5	Columbus and Xenia ".....	961,716 00
6	Cincinnati, Hamilton and Dayton ".....	921,799 55
7	Bellefontaine and Indiana ".....	486,536 00
8	Dayton and Michigan ".....	470,547 65
9	Steubenville and Indiana ".....	415,664 00
10	Michigan Southern and Northern Indiana ".....	397,557 00
11	Cleveland and Mahoning ".....	377,951 00
12	Cleveland, Zanesville and Cincinnati ".....	360,816 00
13	Columbus, Piqua and Indiana ".....	319,464 00
14	Ohio and Mississippi ".....	236,085 00
15	Marietta and Cincinnati ".....	213,300 00
16	Eaton and Hamilton ".....	210,120 00
17	Cincinnati, Wilmington and Zanesville ".....	166,879 00
18	Central Ohio ".....	181,660 00
19	Scioto and Hocking Valley ".....	175,510 00
20	Hillsboro' and Cincinnati ".....	47,542 37
21	Indianapolis and Cincinnati ".....	33,816 26
22	East Cleveland ".....	6,725 00
Total.....		\$11,778 536 43
TURNPIKES.		
1	Zanesville and Maysville Turnpike Company.....	\$64,950 00
2	Batavia Turnpike and Bridge ".....	11,300 00
3	Troy and Piqua Turnpike ".....	4,550 00
4	Piqua and Covington ".....	1,800 00
5	Little Hocking Toll Bridge ".....	800 00
Total.....		\$83,400 00
JOINT STOCK COMPANIES.		
1	Cincinnati Gas Light and Coke Company.....	\$923,974 97
2	Toledo ".....	30,000 00
3	Piqua ".....	10,000 00
4	Wellington Manufacturing Company.....	15,000 00
Total.....		\$978,974 97

FEES OF COUNTY OFFICERS,

Under the act "requiring County Auditors to make returns to the Auditor of State of the amount of fees received by county officers, passed March 7, 1861, as returned to this office by County Auditors.

COUNTIES.	TREASURER		RECORDER.			
	Total Fees.	For what time.	Amount received.	Due and unpaid.	Total Fees	Time.
Adams.....	\$1,257 19	1 year.	\$385 00	\$78 00	\$463 00	1 year.
Allen.....	1,405 56	1 year.	487 44	.....	487 44	1 year.
Ashland.....	.....	.....	541 00	41 00	582 00	1 year.
Ashabula*.....	.....	.....	1,180 84	.....	1,180 84	1 year.
Athens.....	1,431 00	1 year.	317 40	.....	317 40	1 year.
Auglaize.....	1,293 83	1 year.	315 00	.....	315 00	8 months.
Belmont.....	2,031 81	1 year.	675 00	.....	675 00	1 year.
Brown.....	1,646 33	1 year.	536 25	.....	536 25	1 year.
Butler.....	3,103 02	1 year.	1,018 55	81 45	1,100 00	1 year.
Carroll.....	1,326 98	1 year.	369 00	40 00	429 00	1 year.
Champaign.....	2,108 96	1 year.	600 00	.....	600 00	1 year.
Clarke.....	2,598 80	1 year.	720 00	15 50	735 50	1 year.
Clermont.....	1,968 40	1 year.	782 33	.....	782 33	1 year.
Clinton.....	1,967 58	1 year.	535 00	.....	535 00	1 year.
Columbiana.....	1,902 44	1 year.	1,005 00	100 00	1,105 00	1 year.
Coshocton.....	1,704 55	1 year.	503 00	.....	503 00	1 year.
Crawford.....	1,638 97	1 year.	403 00	.....	403 00	8 months.
Cuyahoga.....	.....	.....	.....	.....	.....	.....
Darke.....	1,781 33	1 year.	699 60	78 90	778 50	1 year.
Defiance.....	1,193 86	1 year.	487 00	24 00	511 00	1 year.
Delaware.....	1,649 02	1 year.	625 00	.....	625 00	1 year.
Erie.....	1,784 58	1 year.	783 64	17 45	801 09	1 year.
Fairfield.....	2,348 94	1 year.	470 00	25 00	495 00	1 year.
Fayette.....	1,601 31	1 year.	385 42	5 00	390 42	1 year.
Franklin†.....	3,734 26	1 year.	997 00	.....	997 00	1 year.
Fulton.....	1,049 57	1 year.	415 70	.....	415 70	1 year.
Gallia.....	1,345 42	1 year.	439 11	21 80	460 91	1 year.
Geauga.....	1,388 99	1 year.	516 40	.....	516 40	1 year.
Greene.....	2,132 97	1 year.	735 95	23 60	759 55	1 year.
Guernsey.....	1,512 62	1 year.	360 00	.....	360 00	1 year.
Hamilton.....	.....	.....	8,317 68	.....	8,317 68	1 year.
Hancock.....	1,590 07	1 year.	725 40	.....	725 40	1 year.
Hardin.....	1,162 82	1 year.	402 05	91 50	493 55	1 year.
Harrison.....	1,625 00	1 year.	291 55	65 85	357 40	1 year.
Henry.....	1,196 61	1 year.	335 40	.....	335 40	1 year.
Highland.....	1,880 60	1 year.	720 00	.....	720 00	1 year.
Hocking.....	1,026 76	1 year.	267 25	30 00	297 25	1 year.
Holmes.....	1,368 03	1 year.	253 00	.....	253 00	1 year.
Huron.....	1,818 05	1 year.	760 00	40 00	800 00	1 year.
Jackson.....	1,287 58	1 year.	39 30	.....	39 30	3 months.
Jefferson.....	1,860 87	1 year.	575 00	.....	575 00	1 year.
Knox.....	1,755 10	1 year.	619 45	.....	619 45	1 year.
Lake.....	1,294 06	1 year.	450 34	.....	450 34	1 year.
Lawrence.....	1,312 27	1 year.	287 51	50 25	337 76	1 year.
Licking.....	2,288 13	1 year.	840 00	.....	840 00	1 year.
Logan.....	1,620 29	1 year.	695 35	.....	695 35	1 year.
Lorain.....	1,793 74	1 year.	763 00	5 00	768 00	1 year.
Lucas.....	2,320 62	1 year.	750 00	150 00	900 00	1 year.
Madison.....	1,364 38	1 year.	336 80	.....	336 80	1 year.
Mahoning.....	1,594 56	1 year.	618 76	60 31	679 07	1 year.
Marion.....	1,427 96	1 year.	558 73	.....	558 73	1 year.
Medina.....	1,490 90	1 year.	686 43	21 37	707 80	1 year.
Meigs.....	1,299 23	1 year.	347 30	82 00	429 30	1 year.
Mercer.....	990 00	1 year.	214 66	48 50	263 16	5 months.

FEES OF COUNTY OFFICERS—Continued.

COUNTIES.	TREASURER.		RECORDER.			
	Total Fees.	For what time.	Amount received.	Due and unpaid.	Total Fees.	Time.
Miami	\$2,322 64	1 year.	\$868 55	\$18 00	\$886 55	1 year.
Monroe.....	1,283 70	1 year.	328 86	.....	328 86	1 year.
Montgomery	4,144 19	1 year.	1,438 11	.....	1,438 11	1 year.
Morgan	1,381 98	1 year.	380 14	.....	380 14	1 year.
Morrow	1,396 80	1 year.	390 00	25 00	415 00	1 year.
Muskingum.....	.....	.....	.....	.....	.....	.....
Noble	1,192 80	1 year.	331 50	.....	331 50	1 year.
Ottawa.....	1,029 03	1 year.	295 00	.....	295 00	1 year.
Faulding.....	822 34	1 year.	235 00	.....	235 00	1 year.
Perry	1,301 85	1 year.	333 50	8 50	342 00	1 year.
Pickaway.....	2,715 27	1 year.	500 00	.....	500 00	1 year.
Pike	1,111 57	1 year.	256 65	.....	256 65	1 year.
Portage.....	1,635 92	1 year.	598 59	28 26	626 85	1 year.
Preble.....	1,768 53	1 year.	622 50	.....	622 50	1 year.
Putnam.....	1,291 06	1 year.	413 05	.....	413 05	1 year.
Richland.....	1,922 09	1 year.	750 03	65 33	815 36	1 year.
Ross	2,506 16	1 year.	578 00	41 00	619 00	1 year.
Sandusky.....	.....	.....	.....	.....	.....	.....
Scioto.....	1,844 86	1 year.	403 90	.....	403 90	1 year.
Seneca.....	1,794 38	1 year.	710 70	.....	710 70	1 year.
Shelby.....	1,507 42	1 year.	417 00	.....	417 00	1 year.
Stark.....	2,531 44	1 year.	1,036 57	141 67	1,178 74	1 year.
Summit	1,859 13	1 year.	824 16	.....	824 16	1 year.
Trumbull	1,591 76	1 year.	£20 00	230 00	1,050 00	1 year.
Tuscarawas .....	.....	.....	.....	.....	.....	.....
Union	1,281 25	1 year.	219 22	56 28	275 50	8 months.
Van Wert.....	1,076 09	1 year.	259 30	.....	259 30	8 months.
Vinton .....	.....	.....	.....	.....	.....	.....
Warren	2,317 45	1 year.	756 80	.....	756 80	1 year.
Washington.....	1,825 93	1 year.	450 00	50 00	500 00	1 year.
Wayne	2,039 45	1 year.	555 90	.....	555 90	1 year.
Williams	1,119 15	1 year.	296 85	50 00	346 85	8 months.
Wood	1,493 16	1 year.	660 00	58 20	718 20	1 year.
Wyandot	1,407 64	1 year.	318 25	.....	318 25	8 months.

* The sheriff reports of the amount due and unpaid of his fees, \$400, as "positively worthless;" and the clerk \$413 58 of his fees "positively worthless."

† None sworn to but Auditor.

FEES OF COUNTY OFFICERS—Continued.

COUNTIES.	SHERIFF.			
	Amount received.	Due and unpaid.	Total Fees.	Time.
Adams.....	\$600 00	\$400 00	\$1,000 00	1 year.
Allen.....	722 34	.....	722 34	.....
Ashland.....	351 14	217 80	568 94	.....
Ashtabula.....	2,136 07	1,504 86	3,640 93	1 year.
Athens.....	.....	.....	.....	.....
Auglaize.....	441 07	245 07	686 14	1 year.
Belmont.....	1,080 34	1,431 66	2,512 00	1 year.
Brown.....	450 00	225 00	675 00	1 year.
Butler.....	3,683 89	904 11	4,588 00	1 year.
Carroll.....	658 61	264 39	923 00	1 year.
Champaign.....	385 01	368 40	753 41	8 months.
Clarke.....	601 40	825 83	1,426 23	7 months.
Clermont.....	277 21	896 28	1,163 49	1 year.
Clinton.....	503 10	474 29	977 39	8 months.
Columbiana.....	1,037 61	1,064 52	2,102 13	1 year.
Coshocton.....	555 54	1,056 27	1,611 81	1 year.
Crawford.....	693 75	236 88	1,151 87	.....
Cuyahoga.....	.....	.....	.....	.....
Darke.....	502 85	233 02	735 87	Prob. 8 mos.
Defiance.....	104 67	71 99	176 66	8 months.
Delaware.....	250 00	513 00	763 00	Prob. 8 mos.
Erie.....	288 51	329 20	617 71	8 months.
Fairfield.....	860 74	1,237 85	2,098 59	8 months.
Fayette.....	600 00	.....	600 00	8 months.
Franklin.....	2,003 00	1,000 00	3,603 00	1 year.
Fulton.....	643 26	.....	643 26	1 year.
Gallia.....	701 31	349 48	1,050 79	1 year.
Geauga.....	400 88	251 12	652 00	1 year.
Greene.....	2,402 92	1,348 67	3,751 59	1 year.
Guernsey.....	365 79	625 24	994 03	1 year.
Hamilton.....	4,305 18	.....	4,305 18	4 months.
Hancock.....	94 29	79 12	173 41	8 months.
Hardin.....	535 95	527 36	1,063 31	1 year.
Harrison.....	900 00	700 00	1,600 00	1 year.
Henry.....	256 40	.....	2 6 40	8 months.
Highland.....	709 72	135 81	845 53	1 year.
Hocking.....	442 49	360 10	802 59	1 year.
Holmes.....	740 15	246 71	986 86	1 year.
Huron.....	827 29	549 52	1,376 81	1 year.
Jackson.....	971 99	.....	971 99	1 year.
Jefferson.....	648 83	554 40	1,203 23	1 year.
Knox.....	187 00	1,650 00	1,947 00	1 year.
Lake.....	.....	.....	570 00	8 months.
Lawrence.....	845 52	502 87	1,348 39	1 year.
Licking.....	1,194 09	1,309 47	2,503 56	1 year.
Logan.....	324 48	101 20	425 68	8 months.
Lorain.....	1,400 00	291 72	1,691 72	1 year.
Lucas.....	2,000 00	1,500 00	3,500 00	1 year—Est'd.
Madison.....	771 52	312 06	1,083 58	1 year.
Mahoning.....	280 00	750 00	1,030 00	1 year.
Marion.....	654 58	527 18	1,181 76	1 year.
Medina.....	1,278 30	.....	1,278 30	1 year.
Meigs.....	.....	.....	800 00	1 year.
Mercer.....	225 00	200 00	425 00	1 year.
Miam.....	711 44	847 50	1,558 94	1 year.
Monroe.....	475 00	450 00	925 00	1 year.
Montgomery.....	1,566 54	.....	1,566 54	1 year.

FEES OF COUNTY OFFICERS—Continued.

COUNTIES.	SHERIFF.			
	Amount received.	Due and unpaid.	Total Fees.	Time.
Morgan.....	\$504 24	\$623 38	\$1,127 62	1 year.
Morrow.....	1,000 00	500 00	1,500 00	1 year.
Muskingum.....				
Noble.....	338 56	469 68	808 24	1 year.
Ottawa.....	400 00	100 00	500 00	1 year.
Paulding.....	182 28	41 18	223 46	1 year.
Perry.....	625 00	250 00	875 00	1 year.
Pickaway.....	318 42	750 97	1,069 39	1 year.
Pike.....	538 05		538 05	1 year.
Portage.....	512 63	440 45	953 08	1 year.
Preble.....	385 56	510 07	895 63	8 months.
Putnam.....	454 77	400 00	854 77	1 year.
Richland.....	397 00	1,383 00	1,780 00	1 year.
Ross.....	757 43	850 00	1,608 43	8 months.
Sandusky.....				
Scioto.....	950 00	250 00	1,200 00	1 year.
Seneca.....	718 40	527 21	1,245 61	1 year.
Shelby.....	500 00		500 00	1 year.
Stark.....	717 74	1,627 84	2,345 58	1 year.
Summit.....	418 49	286 59	705 08	8 months.
Trumbull.....				
Tuscarawas.....				
Union.....	223 16	388 23	611 33	8 months.
Van Wert.....			400 84	1 year.
Vinton.....				
Warren.....	1,716 97	960 00	2,676 97	1 year.
Washington.....	700 00	500 00	1,200 00	1 year.
Wayne.....			736 32	8 months.
Williams.....	312 00	318 00	630 00	1 year.
Wood.....	361 13	821 60	1,202 73	9 months.
Wyandot.....	295 00	430 00	725 00	1 year.

FEES OF COUNTY OFFICERS—Continued.

COUNTIES.	PROSECUTING ATTORNEY.			
	Amount received.	Due and unpaid.	Total Fees.	Time.
Adams.....	\$367 50		\$367 50	1 year.
Allen.....	308 00		308 00	1 year.
Ashland.....	450 00		450 00	1 year.
Ashtabula.....	451 09		451 09	1 year.
Athens.....	450 00		450 00	1 year.
Auglaize.....	233 32		233 32	1 year.
Belmont.....	650 00		650 00	1 year.
Brown.....	354 96		354 96	1 year.
Butler.....	1,423 00		1,423 00	1 year.
Carroll.....	303 00		303 00	1 year.
Champaign.....	620 00		620 00	1 year.
Clark.....	441 66		441 66	1 year.
Clermont.....	450 00		450 00	1 year.
Clinton.....	422 50		422 50	1 year.
Columbiana.....	685 00		685 00	1 year.
Coshocton.....				
Crawford.....	500 00		500 00	1 year.
Cuyahoga.....				
Darke.....	333 33		333 33	1 year.
Defiance.....	385 00	\$25 00	410 00	1 year.
Delaware.....				
Erie.....	661 00		661 00	1 year.
Fairfield.....	366 67	12 00	378 67	8 months.
Fayette.....	466 66		466 66	1 year.
Franklin.....	1,115 00		1,115 00	1 year.
Fulton.....	400 00		400 00	1 year.
Gallia.....	400 00		400 00	1 year.
Genuga.....	402 50		402 50	1 year.
Greene.....	487 00		487 00	1 year.
Guernsey.....	530 00		530 00	1 year.
Hamilton.....	989 62		989 62	1 year.
Hancock.....	390 00		390 00	1 year.
Hardin.....	289 32		289 32	1 year.
Harrison.....	300 00		300 00	1 year.
Henry.....				
Highland.....	582 50		582 50	1 year.
Hocking.....	535 00		535 00	1 year.
Holmes.....	500 00		500 00	1 year.
Huron.....	650 00		650 00	1 year.
Jackson.....	450 92		450 92	1 year.
Jefferson.....	560 00		560 00	1 year.
Knox.....	580 00		580 00	1 year.
Lake.....	500 00		500 00	1 year.
Lawrence.....	650 00		650 00	1 year.
Licking.....	709 75		709 75	1 year.
Logan.....	266 66		266 66	8 months.
Lorain.....	603 00		603 00	1 year.
Lucas.....	1,399 98		1,399 98	1 year.
Madison.....	345 00		345 00	1 year.
Mahoning.....	350 00		350 00	1 year.
Marion.....	335 75		335 75	1 year.
Medina.....	452 53		452 53	1 year.
Meigs.....	400 00	5 00	405 00	1 year.
Mercer.....	200 00	100 00	300 00	1 year.
Miami.....	530 00		530 00	1 year.
Monroe.....	450 00		450 00	1 year.
Montgomery.....	1,168 00		1,168 00	1 year.

FEES OF COUNTY OFFICERS—Continued.

COUNTIES.	PROSECUTING ATTORNEY.			
	Amount received.	Due and unpaid.	Total Fees.	Time.
Morgan.....	\$540 00		\$540 00	1 year.
Morrow.....	614 00		614 00	1 year.
Muskingum.....				
Noble.....	510 00		510 00	1 year.
Ottawa.....	287 50		287 50	1 year.
Paulding.....	340 00		340 00	1 year—Est'd.
Perry.....	425 00		425 00	1 year—Est'd.
Pickaway.....	535 00		535 00	1 year.
Pike.....	385 00		385 00	1 year.
Portage.....	500 00		500 00	1 year.
Preble.....	838 33		838 33	1 1/4 year.
Putnam.....	200 00	\$1 00	201 00	1 year.
Richland.....	828 50	1 00	829 50	1 year.
Ross.....	742 00		742 00	1 year.
Sandusky.....				
Scioto.....	612 00		612 90	1 year.
Seneca.....				
Shelby.....	266 66	133 34	400 00	1 year.
Stark.....	850 00	25 00	875 00	1 year.
Summit.....	650 00		650 00	1 year.
Trumbull.....	575 00		575 00	1 year.
Tuscarawas.....				
Union.....	308 00	50 00	358 00	1 year.
Van Wert.....	200 00		200 00	1 year.
Vinton.....				
Warren.....	590 00		500 00	1 year.
Washington.....	455 00		455 00	1 year.
Wayne.....	652 00		652 00	1 year.
Williams.....	405 00		405 00	1 year.
Wood.....	333 32		333 32	1 year.
Wyandot.....	401 00		401 00	1 year.

FEES OF COUNTY OFFICERS—Continued.

COUNTIES.	CLERK OF COURT.			
	Amount received.	Due and unpaid.	Total Fees.	Time.
Adams	\$300 00	\$300 00	\$600 00	1 year.
Allen	1,043 33	845 44	1,888 77	1 year.
Ashland	1,250 00	550 00	1,800 00	1 year.
Ashtabula	1,595 07	1,479 96	3,075 03	1 year.
Athens	1,844 00	.....	1,844 00	1 year.
Anglaize	517 36	376 72	894 08	1 year.
Belmont	1,532 68	463 33	1,996 01	1 y'r. [sworn.]
Brown	Gone to army.	.....	1,571 00	1 year. Won't
Butler	3,884 00	1,200 00	5,084 00	1 year.
Carroll	683 11	417 37	1,100 48	1 year.
Champaign	1,820 71	.....	1,820 71	1 year.
Clarke	392 20	587 55	979 75	7 months.
Clermont	251 90	637 64	889 54	.....
Clinton	1,241 75	1,059 90	2,301 65	1 year.
Columbiana	914 61	1,276 11	2,190 72	1 year.
Coshocton	432 26	1,748 99	2,181 25	1 year.
Crawford	550 37	1,108 31	1,658 68	1 year.
Cuyahoga	No report.	.....	.....	.....
Darke	629 20	439 17	1,068 37	1 year.
Defiance	720 00	400 00	1,120 00	1 y'r [sworn.]
Delaware	490 00	690 00	1,180 00	1 year. Not
Erie	499 28	613 39	1,114 67	7 months.
Fairfield	1,039 99	1,531 40	2,571 39	1 year.
Fayette	1,263 87	.....	1,263 87	1 year.
Franklin	2,850 00	1,250 00	4,100 00	1 year.
Fulton	840 86	.....	840 86	1 year.
Gallia	452 66	480 64	933 30	1 year.
Geauga	504 69	534 00	1,038 69	1 year.
Greene	979 89	1,120 20	2,100 09	1 year.
Guernsey	529 55	987 76	1,517 31	1 year.
Hamilton	8,916 17	.....	8,917 17	7 months.
Hancock	415 77	386 32	802 09	1 year.
Hardin	392 26	357 74	750 00	1 year.
Harrison	350 00	600 00	950 00	1 year.
Henry	184 41	538 84	723 25	7 months.
Highland	192 93	182 91	375 84	7 months.
Hocking	No report.	.....	.....	.....
Holmes	491 73	245 86	737 59	1 year.
Huron	960 00	1,070 00	2,030 00	1 year.
Jackeon	440 76	494 49	935 25	7 months.
Jefferson	750 60	833 80	1,584 40	1 year.
Knox	853 84	1,200 00	2,053 84	1 year.
Lake	373 20	501 90	875 10	1 year.
Lawrence	981 70	1,018 75	2,000 45	1 year.
Licking	1,300 00	800 00	2,100 00	1 year.
Logan	965 45	791 98	1,757 43	1 year.
Lorain	1,208 37	742 96	1,951 33	1 year.
Lucas	1,500 27	2,492 13	3,992 40	1 year.
Madison	545 70	806 95	1,352 65	1 year.
Mahoning	220 65	437 85	658 70	1 year.
Marion	1,036 57	873 27	1,909 84	1 year.
Medina	390 54	202 43	592 97	7 months.
Meigs .....	.....	.....	650 00	7 months.
Mercer	170 00	80 00	250 00	7 months.
Miami	577 76	1,480 96	2,058 72	1 year.
Monroe	560 00	720 00	1,280 00	1 year.
Montgomery	1,854 63	431 72	2,286 35	1 year.

FEES OF COUNTY OFFICERS—Continued.

COUNTIES.	CLERK OF COURT.			
	Amount received.	Due and unpaid.	Total Fees.	Time.
Morgan.....	\$675 20	.....	\$675 20	1 year.
Morrow.....	312 00	\$575 00	887 00	1 year.
Muskingum.....	.....	.....	.....	.....
Noble.....	600 00	600 00	1,200 00	1 year.
Ottawa.....	494 86	125 00	619 86	1 year.
Paulding.....	6 30	22 58	28 88	7 months.
Perry.....	291 61	447 92	739 53	1 year.
Pickaway.....	1,497 00	1,050 00	2,547 00	1 year.
Pike.....	806 24	.....	806 24	1 year.
Portage.....	900 00	300 00	1,200 00	1 year.
Preble.....	616 98	1,415 38	2,032 36	1 year.
Putnam.....	320 00	374 00	694 00	1 year.
Richland.....	589 16	1,606 70	2,195 86	1 year.
Ross.....	135 00	540 00	675 00	7 months.
Sandusky.....	.....	.....	.....	.....
Scioto.....	835 60	427 80	1,263 40	1 year.
Seneca.....	706 72	1,152 82	1,859 54	1 year.
Shelby.....	150 00	.....	150 00	7 months.
Stark.....	562 00	787 00	1,349 00	1 year.
Summit.....	491 10	413 59	904 69	7 months.
Trumbull.....	547 68	576 30	1,123 98	7 months.
Tuscarawas.....	.....	.....	.....	.....
Union.....	401 48	590 38	991 84	1 year.
Van Wert.....	257 93	600 00	857 93	1 year.
Vinton.....	.....	.....	.....	.....
Warren.....	1,133 50	1,163 95	2,297 45	1 year.
Washington.....	1,215 24	500 00	1,715 24	1 year.
Wayne.....	1,738 98	.....	1,738 98	1 year.
Williams.....	459 22	558 09	1,017 31	1 year.
Wood.....	No report	.....	.....	.....
Wyandot.....	616 34	587 86	1,204 20	1 year.

FEES OF COUNTY OFFICERS—Continued.

COUNTIES.	AUDITOR.			
	Amount received.	Due and unpaid.	Total Fees.	Time.
Adams	\$1,182 00		\$1,182 00	1 year.
Allen	1,749 61		1,749 61	1 year.
Ashland	310 00	\$728 50	1,038 50	1 year.
Ashtabula	1,695 42		1,695 42	1 year.
Athens	1,316 00		1,316 00	1 year.
Auglaize	750 00		750 00	6 months.
Belmont	2,436 58		2,436 58	1 year.
Brown	2,661 00		2,661 00	1 year.
Butler	4,776 18		4,776 18	1 year.
Carroll	1,695 09		1,675 09	1 year.
Champaign	2,528 94		2,528 94	1 year.
Clarke	1,891 85		1,891 85	1 year.
Clermont	2,485 12		2,485 12	1 year.
Clinton	1,998 73	300 00	2,298 73	1 year.
Columbiana	2,169 80		2,169 80	1 year.
Coshocton	1,793 34		1,793 34	1 year.
Crawford	1,645 98		1,645 98	1 year.
Cuyahoga	1,164 54	Not yet allowed by Co. Commissioners.		
Darke	2,250 10		2,250 10	1 year.
Defiance	1,151 45	50 85	1,202 30	1 year.
Delaware	1,386 67		1,386 67	1 year.
Erie	1,597 35		1,597 35	1 year.
Fairfield	1,425 78		1,425 78	6 months.
Fayette	1,608 63		1,608 63	1 year.
Franklin	4,356 93		4,356 93	1 year.
Fulton	1,650 00		1,650 00	1 year.
Gallia	1,431 42		1,431 42	1 year.
Geauga	1,261 17		1,261 17	1 year.
Greene	640 61	183 06	823 67	6 months.
Guernsey	2,346 97		2,346 97	1 year.
Hamilton	785 10	No report.	785 10	7 months.
Hancock	159 75	213 92	373 67	6 months.
Hardin	689 33	559 32	1,248 65	1 year.
Harrison	1,656 50		1,656 50	1 year.
Henry	1,319 49		1,319 49	1 year.
Highland	1,670 10		1,670 10	1 year.
Hocking	1,723 60		1,723 60	1 year.
Holmes	1,500 00		1,500 00	1 year.
Huron	2,090 00		2,090 00	1 year.
Jackson	666 00	50 00	716 00	6 months.
Jefferson	2,200 00		2,200 00	1 year.
Knox	1,736 73		1,736 73	1 year.
Lake	1,100 10		1,100 10	1 year.
Lawrence	1,741 97		1,741 97	1 year.
Licking	3,429 33		3,429 33	1 year.
Logan	755 35		755 35	6 months.
Lorain	425 00	652 30	1,077 30	6 months.
Lucas	4,748 29		4,748 29	1 year.
Madison	1,278 75		1,278 75	1 year.
Mahoning	1,612 97		1,612 97	1 year.
Marion	1,906 32		1,906 32	1 year.
Medina	1,798 00		1,798 00	1 year.
Meigs	1,321 57		1,321 57	1 year.
Mercer	1,400 00		1,400 00	1 year.
Miami	2,661 95		2,661 95	1 year.
Monroe	1,978 77		1,978 77	1 year.
Montgomery	921 11		921 11	6 months.

FEES OF COUNTY OFFICERS—Continued.

COUNTIES.	AUDITOR.			
	Amount received.	Due and unpaid.	Total Fees.	Time.
Morgan	\$1,692 96		\$1,692 96	1 year.
Morrow	1,639 15		1,639 15	1 year.
Muskingum				
Noble	1,405 00		1,405 00	1 year.
Ottawa	1,257 00		1,257 00	1 year.
Paulding	921 96	\$62 62	983 98	1 year.
Perry	410 29		410 29	6 months.
Pickaway	2,089 00		2,089 00	1 year.
Pike	1,012 00		1,012 00	1 year.
Portage	1,809 00		1,809 00	1 year.
Preble	700 00		700 00	6 months.
Putnam	336 40	275 00	611 40	6 months.
Richland	1,925 00	308 00	2,225 00	1 year.
Ross	629 70	791 47	1,421 17	6 months.
Sandusky				
Scioto	2,300 00		2,300 00	1 year.
Seneca	1,950 00		1,950 00	1 year.
Shelby	1,360 00		1,360 00	1 year.
Stark	1,179 00		1,179 00	6 months.
Summit	1,920 90		1,920 90	1 year.
Trumbull	1,790 20		1,790 20	1 year.
Tuscarawas				
Union	299 15	281 25	580 40	6 months.
Van Wert			1,300 00	1 year.
Vinton				
Warren	2,886 65		2,886 65	1 year.
Washington	1,998 05		1,998 05	1 year.
Wayne	1,779 11		1,779 11	1 year.
Williams	618 53		618 53	6 months.
Wood	2,800 00	225 00	2,825 00	1 year.
Wyandot	1,492 05		1,492 05	1 year.

8 AUD.

STATEMENT

Showing the Number of Deaf and Dumb, Blind, Insane and Idiotic persons in such counties of the State as have reported to this office, as ascertained by the Township Assessors in the year 1861.

Counties.	Deaf and Dumb.	Blind.	Insane.	Idiotic.	Remarks.
Adams.....	3	3	6	11	
Allen.....	13	5	8	22	
Ashland.....	9	11	14	23	
Ashtabula.....					
Athens.....	11	13	12	22	
Auglaize.....	2	4	7	2	
Belmont.....					
Brown.....					
Butler.....					
Carroll.....					
Champaign.....	12	10	10	12	
Clarke.....	12	6	11	20	
Clermont.....					
Clinton.....	14	6	14	19	
Columbiana.....					
Coshocton.....					
Crawford.....	10	4	6	18	
Cuyahoga.....	22	23	35	28	
Darke.....					
Defiance.....	3	6	4	10	
Delaware.....	11	19	15	34	Of Deaf and Dumb, 2 are Dumb only, and 1 is Deaf only.
Erie.....					
Fairfield.....	13	11	31	40	
Fayette.....					
Franklin.....	19	10	328	29	Of Lunatics, 267 are in Asylum.
Fulton.....	11	2	1	9	
Gallia.....					
Geauga.....	9	5	33	20	
Greene.....					
Guernsey.....	14	5	19	23	
Hamilton.....	46	62	385	28	Of Lunatics, 338 are in Asylum.
Hancock.....	6	5	9	8	
Hardin.....	5	4	1	5	Of Deaf and Dumb, 2 Dumb only, and 2 Deaf only.
Harrison.....					
Henry.....	1	1	3	2	
Highland.....	22	7	13	16	
Hocking.....	11	8	14	9	
Holmes.....	9	11	15	32	
Huron.....					
Jackson.....	9	8	6	17	
Jefferson.....					
Knox.....					
Lake.....	5	2	22	7	
Lawrence.....	20	12	14	24	
Licking.....					
Logan.....					
Lorain.....	8	14	19	14	
Lucas.....		9	7	13	
Madison.....					
Mahoning.....	17	4	23	20	
Marion.....	9	7	10	3	
Medina.....					
Meigs.....					
Mercer.....					
Miami.....	11	13	27	41	
Monroe.....	8	6	19	21	
Montgomery.....					
Morgan.....	11	11	16	25	

STATEMENT—Continued.

Counties.	Deaf and Dumb.	Blind.	Insane.	Idiotic.	Remarks.
Morrow	One Dumb only.
Muskingum	17	13	45	43	
Noble	17	6	6	17	
Ottawa .....	.....	.....	.....	.....
Paulding	3	1	2	1	
Perry	9	3	19	35	
Pickaway .....	.....	.....	.....	.....
Pike	8	7	8	21	
Portage	5	12	25	23	
Preble	4	7	10	39	
Putnam	3	2	1	3	
Richland	16	15	61	1	
Ross	15	14	32	14	
Sandusky .....	.....	.....	.....	.....
Scioto .....	.....	.....	.....	.....
Seneca	9	11	18	18	
Shelby .....	.....	.....	.....	.....
Stark	24	8	25	33	
Summit	25	8	24	29	
Trumbull	25	17	22	29	
Tuscarawas .....	.....	.....	.....	.....
Union .....	.....	.....	.....	.....
Van Wert	7	2	4	4	
Vinton .....	.....	.....	.....	.....
Warren	5	11	34	14	
Washington	14	29	43	17	
Wayne	17	17	35	50	
Williams	5	12	6	4	
Wood	4	8	2	5	
Wyandot	9	4	8	11	

TABLE 1. - 1912

No.	1911		1912		Name
	Jan.	Feb.	Jan.	Feb.	
1	1	1	1	1	John W.
2	1	1	1	1	John W.
3	1	1	1	1	John W.
4	1	1	1	1	John W.
5	1	1	1	1	John W.
6	1	1	1	1	John W.
7	1	1	1	1	John W.
8	1	1	1	1	John W.
9	1	1	1	1	John W.
10	1	1	1	1	John W.
11	1	1	1	1	John W.
12	1	1	1	1	John W.
13	1	1	1	1	John W.
14	1	1	1	1	John W.
15	1	1	1	1	John W.
16	1	1	1	1	John W.
17	1	1	1	1	John W.
18	1	1	1	1	John W.
19	1	1	1	1	John W.
20	1	1	1	1	John W.
21	1	1	1	1	John W.
22	1	1	1	1	John W.
23	1	1	1	1	John W.
24	1	1	1	1	John W.
25	1	1	1	1	John W.
26	1	1	1	1	John W.
27	1	1	1	1	John W.
28	1	1	1	1	John W.
29	1	1	1	1	John W.
30	1	1	1	1	John W.
31	1	1	1	1	John W.
32	1	1	1	1	John W.
33	1	1	1	1	John W.
34	1	1	1	1	John W.
35	1	1	1	1	John W.
36	1	1	1	1	John W.
37	1	1	1	1	John W.
38	1	1	1	1	John W.
39	1	1	1	1	John W.
40	1	1	1	1	John W.
41	1	1	1	1	John W.
42	1	1	1	1	John W.
43	1	1	1	1	John W.
44	1	1	1	1	John W.
45	1	1	1	1	John W.
46	1	1	1	1	John W.
47	1	1	1	1	John W.
48	1	1	1	1	John W.
49	1	1	1	1	John W.
50	1	1	1	1	John W.
51	1	1	1	1	John W.
52	1	1	1	1	John W.
53	1	1	1	1	John W.
54	1	1	1	1	John W.
55	1	1	1	1	John W.
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59	1	1	1	1	John W.
60	1	1	1	1	John W.
61	1	1	1	1	John W.
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63	1	1	1	1	John W.
64	1	1	1	1	John W.
65	1	1	1	1	John W.
66	1	1	1	1	John W.
67	1	1	1	1	John W.
68	1	1	1	1	John W.
69	1	1	1	1	John W.
70	1	1	1	1	John W.
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76	1	1	1	1	John W.
77	1	1	1	1	John W.
78	1	1	1	1	John W.
79	1	1	1	1	John W.
80	1	1	1	1	John W.
81	1	1	1	1	John W.
82	1	1	1	1	John W.
83	1	1	1	1	John W.
84	1	1	1	1	John W.
85	1	1	1	1	John W.
86	1	1	1	1	John W.
87	1	1	1	1	John W.
88	1	1	1	1	John W.
89	1	1	1	1	John W.
90	1	1	1	1	John W.
91	1	1	1	1	John W.
92	1	1	1	1	John W.
93	1	1	1	1	John W.
94	1	1	1	1	John W.
95	1	1	1	1	John W.
96	1	1	1	1	John W.
97	1	1	1	1	John W.
98	1	1	1	1	John W.
99	1	1	1	1	John W.
100	1	1	1	1	John W.

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